ANNUAL REPORTS

OF THE SELECTMEN
AND OTHER
TOWN AND SCHOOL OFFICERS

CHARLESTOWN, N. H.

For the Year Ending December 31

1947

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LOG DRIVE ON CONNECTICUT RIVER AT CHESHIRE BRIDGE . . 1900

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CHARLESTOWN, N. H.

FOR THE

YEAR ENDING DECEMBER 31, 1947

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INDEX

Appropriations 8
Assets 14
Auditors' Report 60
Comparative Statement of Appropriations and Expenditures 10
Detailed Statement of Payments 21
Detailed Statement of Receipts 40
Health Officer's Report 59
Highway Department 34
Inventory 8
Liabilities 15
Municipal Court 53
Old Home Day Association 60
Overseer of the Poor 50
Schedule of Town Property 20
Selectmen's Report 14
Sewer Department 54
Silsby Free Public Library 61
Sinking Fund 43
Statement of Debt 12
Summary of Payments 17
Summary of Receipts 16
Tax Collector's Report 52
Town Clerk's Report 51
Town Officers 4
Town Treasurer's Report 40
Trustees of Trust Funds 44
Warrant 5
Water Commission 56

Report of School Building Committee
School District
Vital Statistics
Budget

TOWN OFFICERS

Howard H. Hamlin ..... Moderator
William S. Fairbanks ..... Town Clerk
Frank W. Hamlin ..... Treasurer

Orborne W. Stevens, term expires 1948 ..... Selectman
Edwin T. Denham, term expires 1949 ..... Selectman
Ralph K. Weeks, term expires 1950 ..... Selectman

Oscar F. Adams ..... Overseer of Poor
Charlie E. Roys ..... Road Agent
Louis L. Comstock ..... Tax Collector

Alice E. Adams ..... Auditor
Gertrude White ..... Auditor
Arthur C. Moore ..... Auditor

Adolphus R. Stevens ..... Chief of Police
Louis L. Comstock ..... Health Officer

Guy C. Dodge, term expires 1948 ..... Supt. Water Commission
David V. Cahalane, term expires 1949 ..... Coll. Water Commission
Oscar C. Young, term expires 1950 ..... Treas. Water Commission

M. Lorraine Child ..... Supervisor
Lora L. Spooner ..... Supervisor
Edna F. Farrell ..... Supervisor

Annie Worthley, term expires 1948 ..... School Board
Theodore J. Frizzell, term expires 1949 ..... School Board
Merrill Weeks, term expires 1950 ..... School Board

Henry J. Hastings ..... Supt. of Schools

Frank W. Hamlin, term expires 1948 ..... Trustee of Trust Funds
Oscar C. Young, term expires 1949 ..... Trustee of Trust Funds
Gladys L. Adams, term expires 1950 ..... Trustee of Trust Funds

Frank W. Hamlin, term expires 1948 ..... Library Trustee
Leona E. Fisk, term expires 1948 ..... Library Trustee
Alice A. Weeks, term expires 1949 ..... Library Trustee
Archibald H. Sayce, term expires 1949 ..... Library Trustee
Martha M, Frizzell, term expires 1950 ..... Library Trustee
Carl A. Perkins, term expires 1950 ..... Library Trustee

Richard H. Perry ..... Justice of Municipal Court
Charles A. Smith ..... Asst. Justice of Municipal Court
Harold H. Ward ..... Chief of Fire Department

Town Warrant

STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Charlestown, in the County of Sullivan, in said State, qualified to vote in town affairs:

You are hereby notified to meet at the Town Hall in said Charlestown on Tuesday the ninth (9th.) day of March next, at nine o'clock in the forenoon, to act on the following subjects:

Art. 1. To choose the necessary Town Officers for their respective terms.

Art. 2. To elect a Delegate to a convention to revise the constitution.

Art. 3. To consider the Budget. To raise such sums of money as may be deemed necessary for the maintenance of the poor, laying out and repairing highways, building and repairing bridges, street lighting and for the necessary charges arising within the town.

Art. 4. To see if the town will vote to allow the selectmen to deliver the inventory blanks at the time of taking inventory.

Art. 5. To see if the town will vote to authorize the selectmen to borrow on notes on the credit of the town, such sums of money as may be necessary to meet current expenses in anticipation of taxes.

Art. 6. To see what action the town will take in respect to appointing a finance committee for the ensuing year.

Art. 7. To see if the town will vote to accept all trust funds received for the perpetual care of lots in the cemeteries.

Art. 8. To see if the town will vote to raise and appropriate the sum af $783.38 for Town road aid, the State will contribute $3,133.50; this money provides for maintenance, construction, or reconstruction of class V highways.

Art. 9. To see if the town will vote to raise and appropriate the sum of $400.00 for white pine blister rust control. (inserted by request).

Art. 10. To see if the town will vote to elect the Road Agent by ballot. (inserted by request).

Art. 11. To see if the town will vote to extend the sewer system to accomodate the residents of Briggs Hill, and raise and appropriate the money necessary for construction.

Art. 12. To see if the town will vote to install a street light near the residence of Albert J. Roy, and raise and appropriate money for this purpose. (inserted by request).

Art. 13. To see if the town will vote to hard surface the newly graveled portion of Norman. Fairbrother and Wheeler Avenues, and raise and appropriate money for the same. (inserted by request).

Art. 14. To see if the town will vote to install street lights on Norman Avenue, and raise and appropriate money for same. (inserted by request).

Art. 15. To see if the town will vote to install a street light at the intersection of Cheshire Bridge Road and Wheeler Avenue, and raise and appropriate money for same. (inserted by request).

Art. 16. To see what sum of money the town will vote to raise and appropriate for the purpose of hard surfacing the road leading to Unity, beginning at the Old Homestead Farm, so called.

Art. 17. To see if the town will vote to hard surface the newly graveled portion of Hemlock Road, and raise and appropriate money for the same. (inserted by request).

Art. 18. To see if the town will vote to repair the roof of the Town Hall, and raise and appropriate money for the same.

Art. 19. To see what action the town will take in regard to repairing the plaster in the Town Hall.

Art. 20. To see if the town will vote to instruct the Town Treasurer as custodian of the Sinking Fund to transfer to the Treasurer of the Water Commission, the sum of $499.66 said sum to be used as part of the cost of installation of chlorination of water system.

Art. 21. To see if the town will vote to adopt zoning laws for said town and appoint a committee to carry out the same. (inserted by request).

Art. 22. To see if the town will vote to appoint a committee of

five to make a study of Town Manager for said town and make a report at the next annual town meeting. (inserted by request).

Art. 23. To see if the town will vote to purchase 300 seats for the upper hall, and raise and appropriate money for same.

Art. 24. To transact any other business that may legally come before said meeting.

Given under our hands and seal this Twenty-third (23rd.) day of February, in the year of our Lord, 1948.

O. W. STEVENS,
E. T. DENHAM,
R. K. WEEKS,
Selectmen of Charlestown

A true copy of Warrant—Attest:

O. W. STEVENS,
E. T. DENHAM,
R. K. WEEKS,
Selectmen of Charlestown

INVENTORY

Real estate	$1,499,595.00
Growing wood and timber	48,650.00
Electric plants	362,040.00
76 horses	9,450.00
670 cows	74,510.00
172 neat stock	12,610.00
15 sheep and goats	150.00
5345 fowls	5,680.00
1 portable mill	1,500.00
Wood and lumber	14,400.00
Gasoline pumps and tanks	3,220.00
Stock in trade	94.650.00
Toll bridge	250,000.00
Mills and machinery	112,600.00
	$2,489,055.00

Amount exempt to soldiers	$55,680.00
Tax rate	$3.75

APPROPRIATED FOR 1947

The town voted at the annual meeting March 11th, 1947 to raise the following sums:

Town officers salaries	$ 2,736.00
Town officers expenses	850.00
Election and registration expenses	175.00
Municipal court expenses	125.00
Town hall and buildings	1,500.00
Police department	1,350.00
Fire department	2,800.00

Care of trees	1,000.00
Blister rust	400.00
Health department	100.00
Vital statistics	100.00
Town road aid	780.43
Town maintenance	12,000.00
Surface treatment	3,500.00
Town dump	150.00
Street lighting	2,560.00
Town history	50.00
Sewer maintenance	1,100.00
Sewer construction	2,000.00
Old home day	250.00
Libraries	1,000.00
Old age assistance	2,200.00
Town poor	2,000.00
Memorial day	100.00
Swimming pool	400.00
Cemeteries	1,200.00
Interest	335.00
Payment on principal of debt	1,000.00
County tax	11,609.56
School tax	50,420.00
	$103,790.99
Less poll taxes, and estimated revenue and credits	11,141.17
	$ 92,649.82
Added tax	37.50
Selectmen added (overlay)	754.24
Property taxes committed to collector	$93,441.56

Comparative Statement of Appropriations and Expenditures

FISCAL YEAR ENDING DECEMBER 31, 1947

Title of Appropriations	Appropriations	Receipts and Reimbursements	Total Amount Available	Expenditures	Unexpended Balance	Overdraft
Town Officers Salaries	$ 2,736.00	$	$ 2,736.00	$ 2,730.00	$ 6.00	$
Town Officers Expenses	850.00		850.00	855.52		5.52
Election and Registration Expenses	175.00		175.00	179.00		4.00
Municipal Court	125.00	75.20	200.20	115.50	84.70	
Town Hall	1.500.00	1,236.00	2,736.00	2,466.93	269.07	
Police Department	1,350.00		1,350.00	1,556.48		206.48
Fire Department	2,118.00	23.50	2,141.50	2,383.23		241.73
Care of Trees	1,000.00		1,000.00	728.13	271.87	
Health Department	100.00		100.00	13.63	86.37	
Blister Rust	400.00		400.00	400.00		
Vital Statistics	100.00		100.00	97.50	2.50	
Town Road Aid	780.43		780.43	780.43		
Town Maintenance	12,000.00	1,881.80	13,881.80	16.490.30		2,608.50
Surface Treatment	2,000.00		2,000.00	1,935.79	64.21	

Causeway and Whiskey Street	1,500.00		1,500.00	1,611.01		111.01
Town Dump	150.00		150.00	148.20	1.80	
Street Lighting	2,560.00		2,560.00	2,390.00	170.00	
Town History	50.00		50.00		50.00	
Sewer Maintenance	1,100.00	492.09	1,592.09	1,827.74		235.65
Cummings Avenue Drainage	1,000.00		1,000.00	374.06	625.94	
Libraries	1,000.00		1,000.00	1,000.00		
Old Age Assistance	2,200.00	744.70	2,944.70	2,761.15	183.55	
Town Poor	2,000.00		2,000.00	1,184.46	815.54	
Memorial Day	100.00		100.00	100.25		.25
Swimming Pool	400.00		400.00	183.90	216.10	
Cemeteries	1,200.00	3.50	1,203.50	1,137.15	66.35	
Interest	335.00		335.00	392.92		57.92
Totals,	$38,829.43	$ 4,456.79	$43,286.22	$43,843.28	$ 2,914.00	$ 3,471.06
Net overdraft of appropriations,					557.06	
					$ 3,471.06	$ 3,471.06

STATEMENT OF BONDED DEBT — TOWN OF CHARLESTOWN

DECEMBER 31, 1947

SHOWING ANNUAL MATURITIES OF OUTSTANDING BONDS AND LONG TERM NOTES

Due	Water System - 1937 Serial Notes 4% Original Amount, $12,000.00	Town Hall Heating Plant - 1944 Serial Notes 4% Original Amount, $4,000.00	Clarence & Ellen Bailey, 1946 - 1947 Serial Notes 4% Original Amount, $4,000,00	Total Annual Maturities
1948	$	$1,000.00	$1,000.00	$2,000.00
1949	800.00		1,000.00	1,800.00
1950	800.00		1,000.00	1,800.00
1951	800.00		1,000.00	1,800.00
1952	800.00			800.00
	$3,200.00	$1,000.00	$4,000.00	$8,200.00

FINANCIAL REPORT

of the

TOWN OF

CHARLESTOWN

— in —

SULLIVAN COUNTY

for the Fiscal Year Ended

December 31, 1947

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

January 28, 1948

O. W. STEVENS,
E. T. DENHAM,
R. K. WEEKS,
Selectmen

FRANK W. HAMLIN, Treasurer

Town of Charlestown, N. H.

BALANCE SHEET

ASSETS

Cash		
In hands of treasurer	$11,136.83	
Treasurer water commission	3,534.28	
Collector water commission	6.14	
Sinking fund balance	499.66	
		$15,176.91
Accounts Due to the Town		
Due from State		
Joint highway construction accounts, unexpended bal. state treasury	$ .36	
Bounties	103.00	
		103.36
Other bills due Town		
Water rentals	$ 1,021.99	
Sewer connections	755.49	
		1,777.48
Unredeemed Taxes		
Levy of 1946	$ 363.39	
Levy of 1945	56.78	
Previous years	108.54	
		528.71
Uncollected Taxes		
Levy of 1947	$ 6,920.10	
Levy of 1946	18.00	
		6,938.10
Total Assets		$24,524.56
Grand Total		$24,524.56

Surplus, December 31, 1946	$ 3,421.17
Surplus, December 31, 1947	$ 3,396.77
Decrease of Surplus	$ 24.40

LIABILITIES

Accounts Owed by the Town		
Unexpended balances of special appropriations		
Fire station heating system	$ 1,682.00	
Town hall seats	300.00	
Town history	50.00	
		$ 2,032.00
Due to School Districts		
Dog licenses	$ 475.43	
Balance of appropriation	10,420.00	
		10,895.43
State and Town Joint Highway Construction Account		
Unexpended balance in state treasury		.36
Long Term Notes Outstanding		
Cheshire bridge sewer notes		4,000.00
Trust Funds, Amount of Principal Used by Town		
Water system notes	$ 3,200.00	
Town hall heating system notes	1,000.00	
		4,200.00
Total Liabilities		$21,127.79
Excess of assets over liabilities (Surplus)		3,396.77
Grand Total		$24,524.56

RECEIPTS

Current Revenue

From Local Taxes		
(Collected and remitted to Treasurer)		
Property taxes, current year	$86,743.46	
Poll taxes, current year, Regular @ $2.00	1,700.00	
National bank stock taxes	102.00	
Total of current year's taxes collected and remitted		$88,545.46
Property taxes, previous years		5,470.05
Poll taxes, previous years, Regular @ $2.00		230.00
Poll taxes, previous years, Special @ $3.00		54.00
Interest received on taxes		290.62
Tax sales redeemed		501.16
From State		
Interest and dividend tax	$ 3,690.02	
Railroad tax	2,932.60	
Savings bank tax	437.13	
Reimbursement acct. State and Federal forest lands	98.73	
Fighting forest fires	18.00	
Bounties	61.50	
Reimbursement acct. Old age assistance	744.70	
		7,982.68

From Local Sources, Except Taxes		
Dog licenses	$ 524.20	
Fines, forfeits, municipal court	75.20	
Rent of town hall	1,236.00	
Income from trust funds	802.40	
Income from departments	2,632.05	
Registration of motor vehicles, 1947 permits	2,799.99	
		8,069.84
Total Current Revenue Receipts		$111,143.81
Receipts Other than Current Revenue		
Temporary loans in anticipation of taxes during year	$30,000.00	
Long term notes during year	2,000.00	
Refunds	1,048.74	
Refund to vital statistics	.50	
Total Receipts Other than Current Revenue		$ 33,049.24
Total Receipts From All Sources		$144,193.05
Cash on hand January 1, 1947		10,809.54
Grand Total		$155,002.59

PAYMENTS

Current Maintenance Expenses

General Government		
Town officer's salaries	$ 2,730.00	
Town officer's expenses	855.52	
Election, registration expenses	179.00	
Municipal court expenses	115.50	
Expenses town hall	2,466.93	
		$ 6,346.95

Protection of Persons and Property			
Care of trees		$ 728.13	
Police department		1,556.48	
Fire department, including forest fires		2,383.23	
Blister rust		400.00	
Bounties		103.00	
Damage by dogs		48.77	
Insurance		20.34	
			$ 5,239.95
Health			
Health department		$ 13.63	
Vital statistics		97.50	
Sewer maintenance		1,827.74	
			$ 1,938.87
Highways and Bridges			
Town road aid		$ 780.43	
Town maintenance			
Summer	$8,599.60		
Winter	$7,890.70	16,490.30	
Street lighting		2,390.00	
Surface treatment		3,546.80	
			$23,207.53
Libraries			$ 1,000.00
Public Welfare			
Old age assistance		$ 2,761.15	
Town poor		1,184.46	
			$ 3,945.61
Patriotic Purposes			
Memorial day		$ 100.25	
Old home day		250.00	
			$ 350.25

Recreation		
Parks and playgrounds		$ 183.90
Public Service Enterprises		
Winding town clock	$ 50.00	
Cemeteries	1,137.15	
		$ 1,187.15
Unclassified		
Paid for trustees of trust funds	$ 802.40	
Auto permits	396.00	
Town dump	148.20	
Taxes bought by town	598.83	
Abatements	629.76	
		$ 2,575.19
Total Current Maintenance Expenses		$45,975.40
Interest		
Paid on temporary loans in anticipation of taxes	$ 232.92	
Paid on long term notes	80.00	
Paid on principal of trust funds used by towns	240.00	
Total Interest Payments		$ 552.92
Outlay for New Construction and Permanent Improvements		
Sewer construction	$ 5,418.39	
Total Outlay Payments		$ 5,418.39
Indebtedness		
Payments on temporary loans in anticipation of taxes	$30,000.00	
Payments on long term notes	1,800.00	
Total Indebtedness Payments		$31,800.00

Payments to Other Governmental Divisions		
Special poll taxes @ $3.00 paid to State	$ 33.00	
Taxes paid to County	11,609.56	
Payments to School Districts	48,476.49	
Total Payments to Other Governmental Divisions		$ 60,119.05
Total Payments for all Purposes		$143,865.76
Cash on hand December 31, 1947		11,136.83
Grand Total		155,002.59

SCHEDULE OF TOWN PROPERTY

DESCRIPTION	VALUE
Town Hall, lands and buildings	$ 30,000.00
Furniture and equipment	2,000.00
Libraries, lands and buildings	10,000.00
Furniture and equipment	4,000.00
Police Department, equipment	100.00
Fire Department, lands and buildings	3,000.00
Equipment	3,500.00
Highway Department, lands and buildings	2,000.00
Equipment	4,500.00
Water Supply	70,000.00
Sewers and Drains	20,000.00
Schools, lands and buildings	50,000.00
Equipment	4,500.00
Other Property	
Chas. Kinson	100.00
G. L. Richardson	200.00
Farwell, Ball & White	500.00
Total	$204,400.00

DETAILED STATEMENT OF PAYMENTS

Town Officer's Salaries

Orborne W. Stevens, selectman	$ 500.00
Edwin T. Denham, selectman	500.00
Ralph K. Weeks, selectman	500.00
William S. Fairbanks, town clerk	150.00
Frank W. Hamlin, treasurer	200.00
Louis L. Comstock, tax collector	450.00
Louis L. Comstock, health officer	75.00
Oscar F. Adams, overseer of poor	150.00
Gladys L. Adams, sec'y. trustees of trust funds	50.00
Harold H. Ward, chief of fire department	50.00
Gertrude White, auditor	35.00
Alice Adams, auditor	35.00
Arthur C. Moore, auditor	35.00
	$ 2,730.00

Town Officer's Expenses

The William Miller Son Co., town reports	$ 279.75
Ira G. Colby, legal expense	30.00
Perry & Willard, town officer's bonds	121.00
Clinton K. Barton, transfer, recording	53.78
Louis L. Comstock, vouchers, cards, stationery	53.75
Louis L. Comstock, attending tax meeting, 1946	5.00
Louis L. Comstock, attending tax meeting, 1947	5.00
Edson C. Eastman Co., supplies	25.94
U. S. Auto Guide	4.50
The Greenwood Co., payroll sheets	4.89
George D. Nourse, rubber bands	.25
William S. Fairbanks, index cards, postage	19.67
William S. Fairbanks, attending clerk's meeting	26.75
Edwin T. Denham, attending tax meeting	5.00
Ralph K. Weeks, mileage	40.00
Ralph K. Weeks, attending tax meeting, expense	9.25
Ralph K. Weeks, copying tax book	12.00

Orborne W. Stevens, attending tax meeting	5.00
Orborne W. Stevens, mileage	40.00
Association of N. H. Assessors, dues	2.00
B. M. S. MacWilliams, probate list	.80
Wheeler & Clark, tax collector's supplies	21.49
Conn. River National Bank, safety deposit box	4.80
William S. Fairbanks, notifying jurors	16.00
Gertrude Cahalane, stamps, box rent	31.80
New England Tel. & Tel. Co.	37.10
	$ 855.52

Election and Registration Expenses

Ralph K. Weeks, moderator	$ 10.00
Edna Farrell, supervisor	29.50
M. Loraine Child, supervisor	29.50
Lora L. Spooner, supervisor	29.50
William Miller, ballot clerk	10.00
Fred W. Huntley, ballot clerk	10.00
Arthur M. Lane, ballot clerk	10.00
Leon H. Barry, ballot clerk	10.00
Edwin T. Denham, election officer	5.00
O. W. Stevens, election officer	5.00
Wm. S. Fairbanks, election officer	5.00
Louis L. Comstock, ballots, notices	25.50
	$ 179.00

Municipal Court

Richard H. Perry, justice	$ 100.00
The William Miller Son Co., record forms	8.50
Edson C. Eastman Co., binder, indexes	7.00
	$ 115.50

Town Hall

Frank Laforge, janitor	$ 759.00
Guy C. Dodge, plumbing fixtures	94.13
Guy C. Dodge, labor	9.00
Dayton Russell	26.60

Rex Green	28.10
C. A. Perkins, coal	624.36
Rick's Electric Shop, labor, material	133.76
Hamlin's IGA Store, janitors supplies	80.72
Granite State Electric Co., lights	329.09
A. H. Streeter, labor, material	31.42
William S. Fairbanks, light bulbs, supplies	2.85
Rand, Ball & King, locks, keys	2.90
Perry & Willard, insurance	295.80
Adams & Adams Agency, insurance	49.20
	$ 2,466.93
Rent of Town Hall	1,236.00
	$ 1,230.93

Police Department

Adolphus R. Stevens, chief of police	$1,275.00
Adolphus R. Stevens, telephone, supplies	13.85
Ralph Willoughby police duty	135.10
C. Howard Foshey	65.85
Harold H. Ward	21.80
Walter E. Welch	7.40
Robert A. Barber	5.95
Dr. O. C. Young, medical services	7.00
Perry & Willard, liability insurance	19.03
Louis L. Comstock, printing	5.50
	$ 1,556.48

Fire Department

Perry & Willard, liability insurance	$ 86.94
fire insurance	25.00
Adams & Adams Agency, insurance on trucks	60.00
U. S. Rubber Co., 500 ft. hose	538.76
C. A. Perkins, coal	133.12
Charlestown Garage, labor, parts, tire	106.77
Willoughby's Garage, painting trailer unit	57.40
F. Gordon Kimball, firemens' retirement dues	66.00
V. Richard Chamber, suction hose	51.50

Nelson-Warner Co., wire		7.97
Hamlin's IGA Store, supplies		1.81
Emery's Amoco Service, oil, grease, gasoline		10.61
Granite State Electric Co., lights		13.30
Town of Charlestown, gasoline		23.26
Elm Tree Grocery, mittens		2.67
The Wright Grocery, brooms		2.70
New England Tel. & Tel. Co.		44.80
Dayton Russell	labor	7.20
Rex Green		6.40
O. W. Stevens, brackets for fire siren		12.70
Raymond Dodge, carpenter work		10.45
Rick's Electric Shop		27.37
Guy C. Dodge, labor on fire truck		20.00
L. L. Comstock, printing		2.50
Walter Arnold, deputy forest fire warden		
Boston & Maine	forest fire	5.50
William Ahern		12.00
Calavant Hill		24.00
Walter Arnold, secretary		
Edward Marshall	alarm fire	37.25
Gerald Tashro		16.00
Town dump		55.50
Helen Fedelski		63.50
Town dump		24.75
Town dump		5.00
Louis Grottendeck		3.00
Albert Bashaw		21.00
Dean Gould		30.25
Eric Shand		16.00
Fred Huntley	grass fire	2.00
O. W. Stevens		5.00
L. W. Hedges		2.00
Edward Merrill		3.00
Breakneck Hill		3.00
Claremont Road		6.00
No. Charlestown		2.00
Raymond Wilder	truck fire	4.00

S. Abbie Spooner	chimney fire		2.00
Paul Jellison			2.00
Frank Daniels			3.00
Oscar Young			2.00
Frank Russell			3.00
Margaret Jackson			3.00
Fred Huntley			2.00
Clifford Blodgett			4.00
Ira Bingham			2.00
Sam Smith			3.50
Edith Straw			3.00
George Parks, steward			59.00
Clayton Stearns, steward			69.75
Walter Arnold, clerk			15.00
Salaries, 22 firemen			550.00
			$ 2,383.23
Received from—			
State of N. H., forest fires		$ 18.00	
Boston & Maine R. R., grass fire		5.50	
			$ 23.50
			$ 2,359.73

Blister Rust

John H. Foster, State Forester	$ 400.00

Care of Trees

Robert Eaton, warden	$ 289.00
Robert Eaton, tree food	17.00
B. F. Lawrence Tree Expert Co., spraying	150.00
Roy Kendall labor	6.00
Benjamin Eaton	181.63
Arthur Carter	17.60
John Morris	17.60
Ralph Schofield	17.60
Charlie E. Roys	13.00
George Holden	18.70
	$ 728.13

Dog Damage and Expense

Adolphus R. Stevens, collecting dog taxes	$	30.00
Edson C. Eastman Co., dog tags, books		18.77
	$	48.77

Health Department

Louis L. Comstock, express	$	4.63
Dayton Russell, burying dog		1.00
Dr. O. C. Young, vaccinations		8.00
	$	13.63

Vital Statistics

WIlliam S. Fairbanks, town clerk	$	49.00
Dr. Paul C. Bacon		2.00
Parker Carpenter		.50
Whitney R. Doane		2.00
Richard C. Fuller		4.50
Bernard P. Haubrick		2.00
Wayne Griffith		.50
Edwin G. Hebb		1.00
Robert N. Jackson		.50
Stanley J. Kuk		.50
Read B. Lewin		1.50
John L. Munier		.50
John H. Munro		.50
Randolph Piper		1.00
Pauline G. Spear		1.50
John A. Stewart		.50
Paul C. Willard		5.00
Oscar C. Young		6.00
Rev. Carrol L. Carter		1.00
Herbert J. Foote		.50
Albert Gagnon		.50
Ernest E. Gagnon		1.00
Ralph E. Kyper		.50

Morris O. Mahler	.50
James F. Quimby	.50
James P. Rand	.50
Louis C. Reed	3.50
Leroy W. Stringfellow	.50
Gordon D. Trick	.50
Albert P. Watson	7.00
Pierre D. Vuilleumier	.50
Paul Vaichumas	.50
William J. Cunningham, J. P.	.50
Kenneth H. Robinson, J. P.	.50
	$ 97.50

Sewer Maintenance

Guy C. Dodge, superintendent	$ 90.00
Guy C. Dodge, heater for truck	13.50
Dayton Russell labor	394.40
Rex Green	297.60
Nelson Benware	100.95
Lawrence Burney	12.60
Walter J. Russell	9.10
Milford Davidson	3.50
Willoughby's Garage, labor, parts	30.15
Charlestown Garage, repairs, tires, tubes	69.07
Town of Charlestown, gasoline	41.32
S. & O. Oil Co., kerosene	4.55
Densmore Brick Co., brick, tile	543.75
Clarence Huntley, brick	35.54
Cassillini-Venable Corp., supplies	21.30
Nelson-Warner Co., cement	37.94
O. W. Stevens, bricks, manhole covers	23.25
Sumner & Dunbar, jute	21.00
William Miller Son Co., time cards	5.25
H. P. Welch Co., express	1.05
J. Russell & Co. Inc., supplies	10.03
Dr. O. C. Young, medical service	6.00

Perry & Willard, liability insurance	41.54
Adams & Adams Agency, insurance	14.35
	$ 1,827.74
Receipts of Sewer Department	492.09
	$ 1,335.65

Town Road Aid

State of New Hampshire	$ 780.43

Street Lights

Granite State Electric Co.	$ 2,144.00
Central Vermont Public Service Corp.	246.00
	$ 2,390.00

Surface Treatment

Trimount Bituminous Products Co., asphalt, tar	$ 1,763.31
cold patch	172.48
	$ 1,935.79

Causeway and Whiskey Street

Charlie E. Roys, agent		$ 36.00
Bert Lawrence	labor	7.00
George Holden		22.80
Walter J. Russell		17.50
Arthur Carter		28.60
Ralph Bashaw		7.50
Lewis Russell		6.75
Everett Knight		14.40
Joseph Sylvester		6.40
Jack Prior		6.40
Albert Meader, truck		33.30
Trimount Bituminous Products Co., tar		1,424.36
		$ 1,611.01

Libraries

Frank W. Hamlin, treasurer	$ 1,000.00

Old Age Assistance

Amount paid by Department of Public Welfare to persons receiving old age assistance	$11,044.52	
State of New Hampshire 25% paid by Town		$ 2,761.15
Received from—		
State of New Hampshire, recovery		744.70
		$ 2,016.45

Town Poor Account

Oscar F. Adams, overseer, from selectmen	$ 1,184.46

Patriotic Purposes

American Legion, Memorial Day	$ 75.00
Gatley Flag Co., flag	15.25
Lewis T. Russell, care of monument grounds	10.00
	$ 100.25

Old Home Day

Fred H. Perry, treasurer	$ 250.00

Swimming Pool

Dona Adams, lifeguard		$ 111.00
Lewis Russell	labor	30.00
Charles Russell		7.00
Walter J. Russell		35.90
		$ 183.90

Cemeteries

Forest Hill Cemetery

Lewis T. Russell, sexton		$ 183.13
Lewis T. Russell, sharpening mowers		4.50
Lewis T. Russell, use of truck		4.50
Walter J. Russell	labor	425.25
Charles Russell		86.90
Ralph Schofield		15.10
Horace Russell		6.40

Nelson-Warner Co., shovels	2.20	
Charlestown Water Dept., pipe	1.68	
Claremont Vault Co., use of equipment	10.00	
Hamlin's IGA Store, rakes, oil	7.70	
Bernard Butler, sharpening mower	2.20	
Perry & Willard, liability insurance	8.14	
Mary E. Burns, burial account	3.00	
Lewis T. Russell, burial account	15.00	
Lafountain, Woolson Co., lawn mowers	179.95	
		$ 955.65

Hope Hill Cemetery

Lewis T. Russell, sexton		$ 71.40	
Walter J. Russell	labor	84.90	
Charles Russell		17.50	
Byron Kennett		7.70	
			181.50
			$ 1,137.15
Received from—			
David V. Cahalane			3.50
			$ 1,133.60

Trustees of Trust Funds

Lewis T. Russell, care of Hoyt mausoleum		$ 50.00
Lewis T. Russell, perpetual care lots		522.00
Hamlin's IGA Store, lawn mower, nails, etc.		30.40
Widows Fund—		
Sadie Williams	$ 20.00	
Margaret Pecor	20.00	
Edith Straw	20.00	
Fannie Nash	20.00	
Lenora Hilliard	20.00	
Ethel Pierce	20.00	
Grace Titus	20.00	
Alice Cross	20.00	

Josephine Quimby	20.00	
Myra Hall	20.00	
		200.00
		$ 802.40

Received from—

Trustees of Trust Funds	$ 802.40

Town Dump

George K. Hart, rent of dump		$ 75.00
George Hart	labor	66.00
Charles Russell		7.20
		$ 148.20

Property Bought for 1946 Taxes

Mary O. Emerson	$ 56.55
Nathan & Esther Gregory	107.62
Louis & Elsie Heath	52.45
Earl & Eldora Raymond	36.13
Rolla H. Smith	44.25
Edith B Simpson	21.15
Leslie & Rose Swain	113.34
Oscar & Hazel Thomas	19.80
Vere & Sarah Vose	10.34
Edward & Esther Wright	121.86
Harold Blake	15.34
	$ 598.83

Abatement of Taxes

Bellows Falls Electric Co., over assessed by order of N. H. Tax Commission, abated by order of same.	$ 440.63
Ida L. Way, property over assessed	7.50
Donald & Gladys Gailbraith, property over assessed	37.50
1945 property tax	4.98
1945 poll taxes not collectable	33.00
1946 poll taxes not collectable	22.00
1946 property tax	66.40

1947 poll taxes not collectable	14.00
1947 property tax	3.75
	$ 629.76

Riverview Sewer Project

Guy C. Dodge, superintendent	$ 141.00
Rex Green, labor	161.00
Nelson Benware, labor	65.10
Dayton Russell, labor	85.60
R. J. Pierce, contractor	4,058.98
Frank Hamlin, rent of land	25.00
Densmore Brick Co., brick	212.50
Frank Daniels, sawing lumber	3.25
Johnson Barker Corp., jute	46.00
Nelson-Warner Co., cement	39.40
Ida Preston, right of way	25.00
Town of Charlestown, use of highway equipment	181.50
	$ 5,044.33
Received from sewer connections	276.56
	$ 4,767.77

Cummings Avenue Drainage System

Guy C. Dodge, superintendent	$ 41.00
Lawrence Burney labor	84.60
Dayton Russell	95.40
Rex Green	99.90
Vt. Concrete Pipe Co., cement tile	42.34
Nelson-Warner Co., tile, cement	10.82
	$ 374.06

Indebtedness Paid

Lincoln Young Co., temporary loan	$30,000.00
interest on temporary loan	232.92
Cemetery Trust Fund,	
water system note No. 158	800.00
interest on water notes	160.00

Clarence & Ellen Bailey,	
interest on sewer notes	80.00
Trustees of Trust Funds,	
town hall heating system note No. 173	1,000.00
interest on heating system notes	80.00
	$32,352.92

Special Poll Taxes

State of New Hampshire	
2 special poll taxes 1944 levy	$ 6.00
9 special poll taxes 1945 levy	27.00
	$ 33.00

County Tax

Merton J. Sargent, county treasurer	$11,609,56

Schools

Frank W. Hamlin, treasurer	$48,476.49

Unclassified

William S. Fairbanks, auto permits	$ 396.00
Lucia R. Davidson, winding town clock	50.00
Perry & Willard, insurance for Water Dept.	20.34
R. K. Weeks bounties paid	25.00
Faithful Jeffery	14.50
O. W. Stevens	10.50
Dayton Russell	38.00
Harold Chase	5.00
Leonard Stone	1.50
Benjamin Eaton	3.00
George Eggleston	4.00
E. T. Denham	1.50
	$ 569.34

HIGHWAY DEPARTMENT

Eugene C. Nelson, Agent

Winter Account

Eugene C. Nelson, agent		$ 602.55
James Bacon, driver		483.38
Raymond Wilder, driver		459.38
Lee W. Warren, driver		154.50
Ralph Bashaw	labor	433.28
Gordon Bashaw		280.00
Henry Kenney		262.15
Hugh Knight		50.40
Wayne Bashaw		28.00
Romaine Bacon		21.00
Hercy Merrill		20.30
Dayton Russell		34.80
Edward Kenney		44.10
Thomas P. McMahon		32.20
Harold Starr		6.30
Orin Bascom		11.90
Paul E. St. Pierre		14.00
Franklin Walker		5.60
Theodore Walker		23.00
Bernard Currier		6.25
Edward Merrill		5.60
Donovan Merrill		1.40
Arthur M. Lane		1.40
Herbert Nichols		4.20
William Bailey		1.40
Fred H. Putnam		3.00
Stanley Merrill		1.40
James Hearne		4.00
John Callum		5.60
Joseph Trybulski, plowing snow		105.86
Helen Fidelski, plowing snow		53.00

James P. Adams, plowing snow	15.00
American Oil Co., gasoline	265.56
Nelson-Warner Co., salt, shovels	134.70
C. A. Perkins, coal	39.31
The Elm Tree Grocery Co., gasoline, oil	27.97
Hardy A. Merrill, weights for tractor	6.00
Howard Hardware Co., bolts, nails, links	10.76
The Green Co., sand	14.00
R. C. Hazelton Co., plow blades, parts	43.90
Transport Clearings Association, express	1.05
A. H. Streeter, supplies	2.90
Dyar Sales & Machine Co., wrenches	10.85
B. & M. R. R., freight	3.21
Charlestown Garage, truck repairs	1,159.08
Perry & Willard, liability insurance	237.91
Granite State Electric Co., lights	6.10
	$ 5,138.25

Winter Account

Charlie E. Roys, Agent

Charlie E. Roys, agent		$ 393.20
George Holden, driver		303.80
Ralph Schofield	labor	205.60
Arthur Carter		200.00
John Morris		194.40
Raymond Wilder		158.70
Ralph Bashaw		93.00
Gordon Bashaw		23.10
Henry Kenney		12.60
James Bacon		10.50
Charles Elie		5.20
Fred H. Putnam		2.00
James P. Adams, plowing snow		35.00
Joseph Trybulski, plowing snow		17.50
Sidney Harris, bridge plank		130.00
Fred Carman, power shovel		75.00
R. C. Hazelton Co., blades, shoes		73.15

American Oil Co., gasoline	268.89
Charles Riley, gasoline	6.75
William S. Fairbanks, gasoline	4.34
S. & O. Oil Co., kerosene	6.69
C. A. Perkins, coal	32.27
Willoughby's Garage, fuel pump, labor	10.00
Transport Clearing Association, express	1.85
Railway Express Agency, express	17.44
Hamlin's IGA Store, supplies	10.20
Emery's Amoco Service, flashlights, holders	5.50
Nelson-Warner Co., salt	118.20
Louis L. Comstock, printing	19.50
Charlestown Garage, tires, truck repairs	314.82
Granite State Electric Co., lights	3.25
	$ 2,752.45

Summer Account

Charlie E. Roys, agent		$ 1,479.80
George Holden, driver		1,068.05
Arthur Carter	labor	673.30
Bert H. Lawrence		483.20
Ralph Bashaw		549.85
Ralph Schofield		284.00
John Morris		242.40
Raymond Wilder		131.65
Merrill Kenney		121.10
Lewis T. Russell		63.75
Kenneth Whitney		27.00
Harold Snow		20.30
Walter Russell		15.20
Allen Buswell		14.40
Dayton Russell		14.40
Joseph Sylvester		14.40
Everett Knight		14.05
Paul E. Meader		12.45
John T. Lyon, labor, material		71.70
Albert E. Meader, truck		61.65

Joseph Sylvester, truck	49.60
Pete Murray, truck	15.50
John A. Connare Inc., tires	195.80
Hardy Merrill, tractor parts	21.98
Benjamin L. Eaton, 100 posts	60.00
Hamlin's IGA Store, tools, spikes, saw, supplies	58.60
Arthur Pelton, truck	40.00
Arthur Pelton, sawing wood	8.80
New England Metal Culvert Co., culverts	96.37
Nelson-Warner Co., nails, spikes, tools	50.49
J. Russell Co. Inc., tools	42.69
R. C. Hazelton Co., tractor parts, sections	31.78
R. C. Hazelton Co., snowplow	523.30
Trimount Bituminous Products Co., tar	102.42
R. N. Johnson, chloride, parts	17.68
Charlestown Garage, labor, parts	395.97
Willoughby's Garage, labor, parts	52.20
George Lombard, bridge plank	392.85
Town of Springfield, gravel	67.80
The Green Co., sand	28.20
Bert Wallace, gravel	5.00
Alfred C. Smith, sand	4.80
Claribel Stearns, gravel	6.60
American Oil Co., gasoline	628.29
Emery's Amoco Service, gasoline, grease	24.68
The Elm Tree Grocery Co.	10.86
Bertram Cole, gasoline	4.90
Baum's Castorine Co., oil	76.62
Alstead Garage, gasoline	1.15
W. D. Pierce, gasoline	1.10
W. Harold Austin, gasoline	1.28
Municipal Steel Co., wing blades	59.57
Rand, Ball & King, hinges	1.70
Leslie G. Fikes, filing saws	1.50
Railway Express Agency, express	6.71
Transport Clearings Association, express	.99
Granite State Electric Co., lights	8.00

Adams & Adams Agency, insurance	101.17
Perry & Willard, insurance	40.00
	$ 8,599.60
Total of Winter and Summer Accounts	$16,490.30

Received from—

State of N. H., use of trucks tractor and grader	$ 839.95	
T.R.A., gas and oil	20.90	
Leigh Robittille oiling drive	14.25	
L. L. Comstock	8.00	
Sabin Fisk	20.00	
Harold Emery	222.80	
Francis Mayette	30.00	
Clarence Slavin	7.00	
Marion Bradish	10.00	
Norman Crowey	20.00	
Otis Johnson	10.00	
Carl Buswell	15.00	
Charles S. Hale, graveling drive	87.30	
Wm. Deslaurier, graveling drive	88.80	
Lovell Comstock, use of grader	5.00	
Francis Mayette, graveling drive	28.60	
Ira R. Moore, use of grader	10.00	
American Oil Co., refund	4.00	
Bert Lawrence, potato hook	1.25	
Emile Beaudry, use of mixer	3.00	
Sewer Dept., trucks, tractor	181.50	
Town of Alstead, truck	45.00	
George Lombard, lumber	26.85	
Adolphus R. Stevens, trucks	72.20	
Carl Fedelski, use of mixer	4.50	
Water & Sewer Depts., gasoline	82.64	
Fire Dept., gasoline	23.26	
		$ 1,881.80
		$14,608.50

Town Road Aid

Hemlock Road		$ 4,390.17
State balance, 1946	$ 488.37	
State apportionment	3,121.73	
		$ 3,610.10
Town appropriation		780.43
		$ 4,390.53
Unexpended balance		.36
		$ 4,390.17

REPORT OF TOWN TREASURER

FRANK W. HAMLIN, Treasurer

Receipts

Balance in bank December 31, 1946		$31,262.09
State of New Hampshire		
Forest fires	$ 18.00	
Gasoline and oil	20.90	
Refund (Charles Noyes)	369.70	
Use of truck and grader	940.18	
Bounties	60.00	
Savings bank tax	437.13	
Railroad tax	2,932.60	
Interest and dividend tax	3,690.02	
		$ 8,468.53
Boston & Maine Railroad		
Freight damage	$ 35.20	
Fighting fires	5.50	
		$ 40.70
Town Clerk - William S. Fairbanks		
Auto permits	$ 2,799.99	
Dog licenses	524.20	
		$ 3,324.19
Trustees of Trust Funds		
Cemetery fund	$ 602.40	
Widows fund	200.00	
		$ 802.40
Municipal Court - Richard H. Perry		
Fines and costs		$ 75.20
Town Hall - Selectmen		
Rentals		$ 1,236.00

Town Taxes - Louis C. Comstock		
1944	$ 10.00	
1945	64.98	
1946	5,932.14	
1947	88,583.01	
		$94,590.13
Taxes Redeemed		
Roger Childs	$ 96.85	
Mary Emerson	56.55	
Nathan Gregory	107.62	
Harold Blake	15.34	
Francis DeGraff	7.52	
Louis Heath	8.57	
Oscar & Hazel Thomas	19.80	
Earl & Eldora Raymond	36.13	
Fannie Nash	13.00	
Arthur Lane	139.78	
		$ 501.16
Sewer and Water Dept. - Guy C. Dodge		
Entrance fees and material		$ 851.29
Water Commissioners		
Note	$ 800.00	
Interest	160.00	
		$ 960.00
Loans		
Lincoln Young Company	$30,000.00	
Clarence Bailey	2,000.00	
		$32,000.00
Refunds		
Eugene Nelson	$ .45	
Cassellini-Venable Co.	19.60	
Water Commissioner	3.09	
American Oil Company	4.00	
Edward Nichols	375.00	
		$ 402.14

Highways

Town of Alstead, use of truck		$ 45.00

Miscellaneous

Sabin Fisk, oiling	$ 20.00	
Harold Emery	222.80	
Clarence Slavin	7.00	
Verne Bradish	10.00	
Anne Crowey	20.00	
Otis Johnson	10.00	
Lovell Comstock	5.00	
Francis Mayette	58.60	
Vital Statistics	.50	
L. L. Comstock	8.00	
Emile Beaudry, mixer	3.00	
Bert Lawrence	1.25	
Geo. Lombard, lumber	26.85	
Pearl Stevens	72.20	
Carl Fedelski	4.50	
David Cahalane, leaves	3.50	
Carl Buswell	15.00	
Old No. 4 Fire & Hose Co., gas	23.26	
Charles Hale, gravel	87.30	
Ira Moore, grading	10.00	
Charlestown Water Dept.	181.50	
William DesLaurier	88.80	
Town of Springfield	3.00	
Leigh Robitille	14.25	
		$ 896.31
		$175,455.14
Less Selectmen's Orders		163,110.56
Balance in bank		$ 12,344.58
Orders outstanding		1,207.75
		$ 11,136.83

Report of Town Treasurer as Custodian of Trust Funds

Sinking Fund

Amount of fund January 1, 1947		$ 1,130.63
Conn. River National Bank, interest		4.95
		$ 1,135.58
Invested		
Conn. River National Bank		
pass book No. 2213	$ 499.66	
beneficial certificate	635.92	
		$ 1,135.58

Town Water Bond Account

Balance December 31, 1946		$ 55.60
Conn. River National Bank, interest		.28
		$ 55.88
Invested		
Conn. River National Bank		
pass book No. 2677	$ 28.88	
beneficial certificate	27.00	
		$ 55.88

Trustees of Trust Funds

Amount of fund December 31, 1946		$ 40.05
Interest received		.12
		$ 40.17
Invested		
Conn. River National Bank		
pass book No. 3218	$ 13.70	
beneficial certificate	26.47	
		$ 40.17

Town Treasurer

Outstanding Checking Account		
Balance December 31, 1946		$ 10.41
Interest received		.10
		$ 10.51
Conn. River National Bank		$ 10.51

REPORT OF TRUSTEES OF TRUST FUNDS

Frank W. Hamlin, Oscar C. Young, Gladys L. Adams, Trustees

Receipts

Silsby Free Public Library

Balance			
Conn. River National Bank	$ 83.74		
Central Vt. Public Service	20.80		
Chase National Bank	120.00		
N. H. Fire Insurance	100.00		
United States bonds	62.50		
Public Service of N. H.	46.00		
Claremont Savings Bank	60.30		
Walpole Savings Bank	45.25		
Hillsborough County Savings Bank	20.00		
Keene Savings Bank	20.10		
Cheshire County Savings Bank	25.15		
Union Trust Savings Bank	20.00		
Conn. River National Bank, interest	4.28		
New England Tel. & Tel. Co.	51.00		
	$ 679.12		
Paid Library Treasurer		$	636.22
Balance Conn. River National Bank			42.90
		$	679.12

Swan Fund

Balance			
Conn. River National Bank	$ 57.21		
Interest received	2.63		
	$ 59.84		
Transferred to Principal Account		$	57.49
Balance			2.35
		$	59.84

Widows Fund

Bal. Conn. River National Bank	$	32.91
City of Birmingham		90.00
Central Vt. Public Service		20.80
Claremont Savings Bank		50.25
Conn. River National Bank, interest		3.22
United States bonds		25.00
	$	222.18

Paid Town of Charlestown	$	200.00
Balance Conn. River National Bank		22.18
	$	222.18

Charles H. Hoyt Fund

Bal. Walpole Savings Bank	$	11.17
Bal. Conn. River National Bank		668.27
Walpole Savings Bank, interest		.22
Conn. River National Bank, interest		11.55
N. H. Fire Insurance Co.		100.00
Town Hall notes, interest		80.00
Town Hall note, carried as income on hand		500.00
	$	1,371.21

Balance Walpole Bank, income account	$	11.17
Town Hall note		500.00
Transferred to Principal Account		746.54
Balance Conn. River National Bank		113.50
	$	1,371.21

Charles H. Hoyt Mausoleum Account

Balance on hand Conn. River National Bank	$ 455.67		
Continental Insurance Co.	100.00		
Conn. River National Bank, interest	4.30		
	$ 559.97		
Balance Conn. River National Bank		$	7.97
Chase National Bank			552.00
		$	559.97

Cemeteries

Bal. Conn. River National Bank	$ 183.16		
Bal. Walpole Savings Bank	2,616.63		
Beneficial certificate	228.21		
N. H. Fire Insurance Co.	16.00		
Amoskeag Savings Bank	4.25		
New England Tel. & Tel. Co.	119.00		
Conn. River National Bank, interest	22.79		
Water note paid	800.00		
Walpole Savings Bank, interest	274.98		
Town of Cha.lestown, water notes interest	160.00		
Claremont Savings Bank, interest	59.66		
N. H. Savings Bank, interest	27.16		
Transferred from principal acct.	854.83		
		$	5,366.67

Paid Town of Charlestown	$	602.40
Balance Savings Bank of Walpole		2,616.63
Balance beneficial certificate		228.21
Purchase of book		.59
Balance Conn. River National Bank		410.04
Chase National Bank stock		36.80
N. H. Fire Insurance Co. stock		1,472.00
	$	5,366.67

Perpetual Care of Lots		
D. T. Hoffman	$ 100.00	
D. T. Hoffman Senior	50.00	
Lyman Brooks	100.00	
Dr. Frank Piper	100.00	
C. Allen Easter	100.00	
Harriett E. Searle	100.00	
William H. Labaree	100.00	
William Carrigan	125.00	
	$ 775.00	
Deposited in—		
N. H. Savings Bank		$ 250.00
Amoskeag Savings Bank		525.00
		$ 775.00
Capital Reserve School Fund		
N. H. Savings Bank	$10,089.10	
Interest	33.63	
	$10,122.73	
Paid School Treasurer, Sp. acct.		$10,122.73

Report of Trust Funds of the Town of Charlestown, N. H. on December 31, 1947

TRUST FUNDS Purpose of Creation	How Invested	Amount of Principal	Rate of Interest	Balance Income on Hand Beginning of Year	Income During Year	Expended During Year	Balance Income on Hand End of Year
SILSBY FREE PUBLIC LIBRARY	Walpole Savings Bank	$ 1,000.00		$	$ 45.25	$ 25.15	$
Ithael Homer Silsby	Keene Savings Bank	1,000.00			20.10	20.10	
	Hillsborough County Savings Bank	1,000.00			20.00	20.00	
Amount $20,055.21	Union Trust Company	1,000.00			20.00		
	Claremont Savings Bank	3,000.00			60.30	60.30	
	Cheshire County Savings Bank	1,000.00			25.15	25.15	
	Connecticut River National Bank	4.12			4.28	1.48	
	Public Service Company of N. H.	915.00			46.00	46.00	
	Central Vermont Public Service Co.	1,030.00			20.80	20.80	
	Chase National Bank	2,299.95			120.00	120.00	
	N. H. Fire Insurance Company	2,412.50			100.00	100.00	
	United States Bonds	2,500.00			62.50	62.50	
	Conn. River Natl. Bank, certificate	1,305.20					
	New England Tel. & Tel. Company	1,588.44			51.00	51.00	
	Connecticut River National Bank			83.74		83.74	42.90
SWAN FUND	Connecticut River National Bank	7.08		57.21	2.63	57.49	2.35
For Support of Schools	Chase National Bank, purchased	331.20					
Amount $388.83	Conn. River Natl. Bank, certificate	50.55					
WIDOWS FUND	City of Birmingham	2,000.00			90.00		
Porter Widow Fund	Central Vermont Public Service Co.	1,000.00			20.80		
Ashael Porter	Claremont Savings Bank	2,500.00			50.25		
John C. Fairbrother	Connecticut River National Bank	19.70		32.91	3.22	200.00	22.18

Maria L. Holden	United States Bonds	1,000.00		25.00		
Amount $7,688.08	Conn. River Natl. Bank, certificate	873.98				
	Chase National Bank, purchased	294.40				
CHARLES H. HOYT FUND	Connecticut River National Bank	1,006.47	668.27	11.55	746.54	113.50
	Connecticut River National Bank	428.93				
Care of Highway	Walpole Savings Bank		11.17	.22		11.17
Surrounding His Estate	N. H. Fire Insurance Company	2,387.50		100.00		
Amount $6,162.90	Chase National Bank, purchased	1,840.00				
	Town Hall note, (income account)		500.00	20.00		500.00
	Town Hall note	500.00		60.00		
	One $1,000.00 note paid - turned over to Connecticut River National Bank, principal account					
CHARLES H. HOYT MAUSOLEUM FUND	Continental Insurance Co.	2,000.00		100.00		
	Connecticut River National Bank		455.67	4.30	552.00	7.97
Amount $2,552.00	Chase National Bank, purchased	552.00				
				854.83		
	Connecticut River National Bank	2,620.58	183.16	22.79	2,111.79	410.04
	Conn. River Natl. Bank, certificate	807.24	228.21			228.21
CEMETERIES	Walpole Savings Bank	11,071.50	2,616.63	274.98		2,616.63
Amount $27,685.78	Manchester Savings Bank	725.00		4.25		
	New Hampshire Savings Bank	1,400.00		27.16		
	Claremont Savings Bank	2,970.00		59.66		
	New England Tel. & Tel. Co.	3,382.66		119.00		
	Chase National Bank, purchased	36.80				
	N. H. Fire Insurance Co. purchased	1,472.00		16.00		
	Town of Charlestown, water notes	3,200.00		160.00		
	(One $800.00 note paid)			800.00		
CAPITAL RESERVE SCHOOL FUND	New Hampshire Savings Bank		10,089.10	33.63	10,122.73	
		$64,532.80	$14,926.07	$ 3,455.65	$14,426.77	$ 3,954.95

TOWN POOR CASES

OSCAR F. ADAMS, Overseer of Poor

1947

Name	Board and Care	Food	Clothing	Fuel	Medical
Georgeanna Bailey	671.98				
Inez Bashaw			40.07		
Patricia Bashaw	189.32		4.25		
Harry Benware		110.00			28.00
Grace Titus		100.84		40.00	
	$ 861.30	$ 210.84	$ 44.32	$ 40.00	$ 28.00

Received from Selectmen	$ 1,184.46
Paid out for Relief Cases	$ 1,184.46

TOWN CLERK'S REPORT

To the Town of Charlestown N. H.

The following is a report of all dogs licensed in the Town of Charlestown during the year 1947.

Number of dogs licensed 249		
Amount received; males and spayed female	$ 414.00	
Amount received; females	100.00	
Amount received; kennels	60.00	
Total receipts		$ 574.00
Town Clerk's fee		49.80
Paid Town Treasurer		$ 524.20

Respectfully submitted,

WILLIAM S. FAIRBANKS, Town Clerk

To the Town of Charlestown, N. H.

The following is a report of all automobiles taxed in the Town of Charlestown from January 1, 1947 to December 31, 1947.

Total receipts	$ 2,799.99
Paid Town Treasurer	$ 2,799.99

Respectfully submitted,

WILLIAM S. FAIRBANKS, Town Clerk

TAX COLLECTOR'S REPORT

1944

Dr.

Uncollected poll taxes Jan. 1, 1947		$ 10.00

Cr.

Paid Treasurer		$ 10.00

1945

Dr.

Uncollected property taxes Jan. 1, 1947		$ 4.98
Uncollected poll taxes Jan. 1, 1947		60.00
		$ 64.98

Cr.

Paid Treasurer		$ 64.98

1946

Dr.

Uncollected property taxes Jan. 1, 1947		$ 5,465.07
Uncollected poll taxes Jan. 1, 1947		232.00
Interest collected on property taxes		236.87
Interest collected on poll taxes		16.20
		$ 5,950.14

Cr.

Paid Treasurer	$ 5,932.14	
Unpaid poll taxes Jan. 1, 1948	18.00	
		$ 5,950.14

1947

Dr.

Property tax warrant	$93,441.56
Poll tax warrant (1012 @ $2.00)	2,024.00
Interest collected on property taxes	5.75
Interest collected on poll taxes	31.80
	$95,503.11

Cr.		
Paid Treasurer	$88,583.01	
Unpaid property taxes 1-1-48	6,596.10	
Unpaid poll taxes Jan. 1, 1948	324.00	
		$95,503.11

LOUIS L. COMSTOCK, Collector of Taxes

MUNICIPAL COURT

During the year 1947 there were 27 complaints brought before the court.

Complaints	
Motor vehicle	17
Fish and game	3
Intoxication	3
Larceny	2
Non-support	1
Health department	1
	27

Financial Report

Amount received		
Fines	$ 255.00	
Costs	137.75	
		$ 392.75
Paid		
Department of Motor Vehicles		
Fines	$ 157.50	
Costs	17.00	
		$ 174.50
Department of Fish and Game		
Fines	$ 55.00	
Costs	6.10	
		$ 61.10

Frank W. Hamlin (Town Treasurer)	$ 75.20	
Richard H. Perry	42.45	
Adolphus Stevens	19.50	
Ralph Willoughby	6.50	
James McCusker	9.50	
Town of Charlestown	4.00	
		$ 392.75

Respectfully submitted,

RICHARD H. PERRY, Justice

SEWER DEPARTMENT

Guy C. Dodge, Superintendent

Unpaid Sewer Connections

1940	$ 31.50
1941	20.00
1947	703.99
	$ 755.49
Paid Town Treasurer	$ 768.65

Sewer Connections for 1947

John Kendall, tile, labor, connections	$ 56.10
L. W. Hedges, tile, labor, connections	44.20
H. T. Gates, labor	11.50
Ralph Willoughby, tile, connections	79.00
Richard Reil, tile, labor, connections	57.60
I. O. O. F. Hall, connections	5.00
Harry Bean, connections	25.00
Ralph Buzzell, connections	25.00
William Ahern, tile	3.12
Carl Buswell, tile	1.40
Joseph Richardson, tile	2.40
Walter Palmer, tile	4.90
Joseph Morrisett, tile, labor	25.50
John Lyon, (2 houses) tile, labor, connections	120.70
Albert Bresee, tile, labor	21.76
Aholphus Stevens, tile, fittings	11.77

Louis Reed, tile, labor	193.25
Thomas Ahern, connections	10.00
Clifford Jones, tile, labor, connections	77.72
Gordon Bashaw, tile, labor, connections	43.43
Minnie Parker, connections	20.00
E. A. Rowe, connections	25.00
Henry Kinney, tile, labor, connections	27.34
Rolla Smith, tile, labor, connections	37.85
Ralph Bashaw, tile, labor, connections	33.15
E. A. Bennett, tile, labor	10.62
Leslie Streeter, tile, labor, connections	35.35
Algene Fisk, tile, labor, connections	80.18
Louis Bundy, tile, labor, connections	44.90
Warren Johnson, (4 houses) tile, labor, connections	258.45
	$ 1,392.19

Water Department Equipment and Supplies

Pipe and fittings	$ 411.05
Meters	160.00
Pumps	124.00
Hoes, shovels and torches	40.00
Pipe tools	40.00
Hydrant repairs	20.00
Miscellaneous	40.00
Gate valves	90.00
Hydrants	167.00
Jack hammer	400.00
One half of truck	160.00
	$ 1,652.05

Sewer Department Equipment and Supplies

Sewer pipe and fittings	$ 158.82
Sewer tools	800.00
Hoes, shovels and torches	40.00
One half of truck	160.00
	$ 1,158,82

GUY C. DODGE, Superintendent

BOARD OF WATER COMMISSIONERS

Water Rent — Audited January 20, 1948

Rents to collect 1947		$ 5,892.53
Previous uncollected		447.75
		$ 6,340.28
Paid O. C. Young		$ 5,312.15
Uncollected	1947	910.34
	1946	39.65
	1945	21.00
	1944	21.00
	1943	15.00
	1942	15.00
Cash on hand		6.14
		$ 6,340.28

DAVID V. CAHALANE, Collector

Expenses

Guy C. Dodge, superintendent mileage, labor, freight, telephone bills and miscellaneous expense		$ 436.72
Dayton Russell	labor	1,274.85
Rex Green	labor, freight	711.83
Nelson Benware	labor	151.90
Walter Russell		124.60
Horace Russell		6.30
O. C. Young		9.00
D. V. Cahalane		18.00
Lawrence Burney	labor	5.40
Ralph Bashaw		6.30
Ralph Schofield		6.30
Arthur Cilley		2.00
George Nourse	supplies	.75
N. H. Water Works		5.00

Geo. A. Caldwell	pipe, supplies	608.89
Canney-Plue		211.79
Nelson-Warner	supplies	2.10
Amoco Gas Station		36.73
Hamlin's IGA Store		14.20
Charlestown Garage		86.38
H. P. Welch	freight	2.12
Johnson Barker Webb	supplies	126.78
S. & O. Oil Co.		5.86
American City Magazine		3.00
Willoughby Garage, repairs		35.40
Charles F. Lynch	supplies	23.24
Wright Grocery		7.50
Gearhart Schumann, trucking		2.50
Adams & Adams, insurance		14.35
Claremont Ice Co., sawing lumber		2.50
A. H. Streeter, supplies		16.42
L. L. Comstock, printing		22.00
Town of Charlestown, gas		41.32
		$ 4,022.03
Received of O. C. Young, Treasurer Water Commission		$ 4,022.03

GUY C. DODGE, Superintendent

O. C. Young, Secretary - Treasurer

Money on deposit in Conn. River National Bank, beginning of 1947	$ 3,204.23
During year 1947	
Received from—	
D. V. Cahalane, collector	$ 5,312.15
Town of Charlestown	1.68
G. C. Dodge, superintendent for pipe, labor and supplies furnished water users	557.77
Total receipts	$ 9,075.83

Money Received from Pipe, Labor and Supplies

Theodore Frizzell	$	22.75
Margaret Galway		25.00
Benjamin Eaton		14.65
Carl Fedelski		25.41
William Miller		18.68
Gratia Way		46.39
Eugene Nelson		28.34
Methodist Church No. Charlestown		74.58
B. C. Cole		19.40
Verne Morse		4.50
William Stone		2.32
S. & O. Co.		1.30
Henry Kinney		1.25
Blanch Fread		48.47
Nelson-Warner Co.		19.88
George Bashaw		18.40
Burdett Pease		23.34
Dana Olden		10.25
L. W. Hedges		23.90
John Lyons		57.56
Adolphus Stevens		71.40
	$	557.77

Expenditures

Castleton Corporation, gasoline hammer	$	403.40
Town of Charlestown, balance 1946 insurance premium		3.09
Perry & Willard, bond for collector and treasurer		10.00
Town of Charlestown, interest on $4,000.00 trust fund notes @ 4%		160.00
Town of Charlestown, paid one trust fund note		800.00
D. V. Cahalane, postage		14.25
Boston & Maine R. R., annual pipe line privilege		5.00

Weston & Sampson, engineers	233.58
Total paid G. C. Dodge for upkeep of system	3,937.23
Water Commissioners Salaries	
G. C. Dodge, superintendent	50.00
O. C. Young, treasurer	75.00
D. V. Cahalane, collector	150.00
Total paid	$ 5,841.55
January 4, 1948 Balance on hand in Conn. River National Bank	$ 3,234.28
Sinking fund on deposit Savings Dept., Conn. River National Bank	$ 300.00

HEALTH OFFICER'S REPORT

There have been no serious reportable diseases during 1947. We have had the usual number of measles, whooping-cough mumps and chicken-pox during the year mostly among school and pre-school children.

As in the past years, numerous samples of water from both the village and North Charlestown supplies have been sent to the State Labratory for analysis and (copying from my 1946 report) "the reports have been much the same as during the past years". It is expected that this year we will install a chlorinator for the village supply which will no doubt make conditions satisfactory to the State Board of Health.

I understand that a representative of the State Board now collects milk samples for analysis, a former duty of local health officers. For this reason I have nothing to report regarding the milk situation.

Respectfully submitted,

LOUIS L. COMSTOCK, Health Officer

Account of Charlestown Old Home Day Association

Receipts—			
Balance on hand	$ 4.81		
Town appropriation	250.00		
Prize money returned	7.00		
Old Fort Players	141.66		
		$	403.47
Disbursements—			
Sarah Fisk, expense	$ 2.02		
Postage	4.50		
William Miller Son Co., printing	8.50		
N. H. Old Home Day Association			
50 song books	7.00		
Prizes	54.00		
Springfield Band	150.00		
M. A. Fletcher, Comedian	8.00		
Harry Bean, expense	1.00		
Louise Stevens, expense	1.00		
Returned to Old Fort Players	70.00		
L. L. Comstock, printing	14.00		
		$	320.02
Balance on hand		$	83.45

FRED H. PERRY, Treasurer

AUDITORS' REPORT

We the undersigned Auditors of the Town of Charlestown, have examined the accounts as set forth in the accompanying schedules of the Selectmen, Town Treasurer, Treasurer of the Silsby Free Public Library, Water Commissioners, Town Clerk, Tax Collector, Trustees of Trust Funds, and other Town Officers, and find them correct to the best of our knowledge.

ALICE E. ADAMS
GERTRUDE A. WHITE
ARTHUR C. MOORE

January 23, 1948

SILSBY FREE PUBLIC LIBRARY

Board of Trustees

Frank W. Hamlin	Term expires 1948
Leona Fisk	Term expires 1948
Alice A. Weeks	Term expires 1949
Archibald H. Sayce	Term expires 1949
Martha McD. Frizzell	Term expires 1950
Carl A. Perkins	Term expires 1950

Alice A Weeks, Chairman of Board
Leona Fisk, Secretary of Board
Frank W. Hamlin, Treasurer of Board

Treasurer's Report

Receipts

Balance December 31, 1946		$ 93.67
Fines collected	$ 20.00	
Town appropriation	1,000.00	
Trustees of Trust Funds	636.22	
		1,656.22
		$ 1,749.89

Disbursements

Books and Supplies	
H. R. Hunting Co.	$ 52.91
Personal Book Shop	85.58
Caroline Stoughton Book Shop	47.06
Frank Golden	4.09
Readers Digest	5.00
Gaylord Brothers	5.40
Mrs. R. Strinke	3.00
J. P. Lippencott Co.	11.66
Popular Science Monthly	6.00
American Leaders Library	10.03
Ideal Publishing Co.	1.00
Oceanic Publishing Co.	1.00

American Library Guild		5.00	
Womrath Bookshop & Libraries		3.44	
E. M. Hale Co.		10.62	
American House		3.00	
National Geographic Society		5.00	
Library Association		7.48	
Time		6.50	
Wilcox & Follett Co.		8.58	
			$ 282.35
Lights			
Granite State Electric Co.			$ 38.39
Fuel			
C. A. Perkins			$ 122.64
Librarian			
Mrs. Ruth Davidson			$ 450.00
Janitor Service			
James S. Davidson			360.00
Miscellaneous			
C. A. Perkins	$	21.07	
John T. Lyon		12.00	
Charles Strickland		1.50	
William Miller Son Co.		2.00	
			$ 36.57
Insurance			
Perry & Willard			$ 109.76
Balance			350.18
			$ 1,749.89

Report of Librarian

Circulation for 1947

Adult Books		
Fiction	7253	
Non-fiction	984	
		8237

Juvenile Books			
Fiction	4158		
Non-fiction	128		
		4286	
Periodicals		669	
Total Circulation			13,192
Number of books owned		8169	
Total number of books discarded		150	
			8019
Number of books added by purchase			429
Number of books added gift of townspeople			16
Total number of books owned			8464

RUTH S. DAVIDSON, Librarian

Some of the New Adult Books

The Happy Profession	Ellery Sedgwick
Happy The Land	Louise D. Rich
Pavilion of Women	Pearl Buck
B. F.'s Daughter	John Marquand
Lydia Bailey	Kenneth Roberts
A Mighty Fortress	Le Grand Cannon Jr.
Wilderness Trek	Zane Grey
Cow Country	Will James
Ship of the Line	C. S. Forester
The Gauntlet	James Street
The Perilous Fight	Neil Swanson
Color Blind	Margaret Halsey
The Ebbing Tide	Elizabeth Ogilvie
New Garden Encyclopedia	E. L. D. Seymour
The Chequer Board	Nevil Shute
The American	Howard Fast
Myths After Lincoln	Lloyd Lewis
No Lasting Home	Joseph Dever
The Side of the Angels	Robert McLaughlin

The Great Snow	Henry Robinson
Drums of Destiny	Peter Bourne
Captain From Castile	Samuel Shellabarger
The Tom Walker	Mari Sandoz
The Bishop's Mantle	Agnes S. Turnbull
My Father's House	Meyer Levin
Adversary in the House	Irving Stone
The Years of the Locust	Loula Grace Erdman

Some of the New Juvenile Books

How To Make the Varsity	Stanley Pashko
Among The Leaves and Grasses	Dorothy Waugh
The Country Kittens	Eleanor Clymer
The Double Birthday Present	Mabel Leigh Hunt
Happy Little Family	Rebecca Caudill
Andy and the School Bus	Jerrold Beim
Dear Old Brier Patch	Thornton Burgess
Sugar and Spice	Lorraine Beim
The Little Farm in the Big City	Erick Berry
Sugar Bush	Dorothea Dana
Adventure North	R. G. Emery
Spurs for Suzanna	Betty Cavana
Mrs. Piggle Wiggle	Betty MacDonald
Big Bright Land	Enid Johnson
Pirate Lair	Leon W. Dean
Operation Underground	Josef Berger
The Owen Boys	Hazel Wilson
Galapagos Bound	Felix Riesenberg Jr.
Plum Daffy Adventure	Elizabeth Coatsworth
Fly Away Home	Fjiril Hess
Sons of the African Veld	Charles Hoppi
Practically Perfect	Janet Lambert
Red Mittens	Laura Bannon
American Stamps	Maud Petersham
Terry and Binky Play Baseball	Dick Fiskel
The Little Girl Who Waved	Clara Ford

DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

Concord, New Hampshire

January 9, 1948

Board of Selectmen
Charlestown, New Hampshire

In accordance with the vote of the town an audit and examination of the accounts of the Town of Charlestown has been made by this Division. This audit covered the fiscal year ended December 31, 1946, and the period from January 1st to October 21st, 1947. Exhibits as hereafter listed are included as part of the report which is submitted herewith. The report is made up in three sections as follows:

Section I — Fiscal Year Ended December 31, 1946
Section II — Period January 1st to October 21st, 1947
Section III — Statistical Tables Covering Ten Year Period

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, Road Agent, Water and Sewer Department, Municipal Court, Library and Trustees of the Trust Funds.

FINANCIAL STATEMENTS

Comparative Balance Sheets — Dec. 31, 1945 — Dec. 31, 1946: (Exhibit A)

Comparative Balance Sheets as of December 31, 1945 and December 31, 1946, are presented in Exhibit A. As indicated therein the financial condition of the town changed from a Net Debt of $3,131.33 to a Surplus of $2,839.58, during the year.

Analysis of Change in Financial Condition: (Exhibit B)

The factors which caused this change in financial condi-

tion may be summarized as follows:

Net Debt — December 31, 1945	$3,131.33	
Surplus — December 31, 1946	2,839.58	
Change in Financial Condition		$5,970.91

Analysis of Change in Financial Condition

Increase in Surplus

Net Budget Surplus	$3,918.51	
Long Term Notes Paid	3,400.00	
Water Commission Cash	1,036.74	
Water Department Superintendent's Cash	3.20	
Water Department Collector's Cash	12.83	
Interest on Water Department Sinking Fund	4.90	
		$8,376.18

Decrease in Surplus

Long Term Note Issued	$2,000.00	
Decrease in Accounts Receivable	405.27	
		$2,405.27
Change in Financial Condition		$5,970.91

Comparative Statements of Appropriations and Expenditures — Estimated and Actual Revenues: (Exhibits C & D)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1946, are presented in Exhibits C and D. As indicated by the budget summary (Exhibit D) a net unexpended balance of appropriations of $2,923.28, plus a net revenue surplus of $995.23, resulted in a net budget surplus of $3,918.51.

Statement of Indebtedness: (Exhibit E)

A statement of indebtedness as of December 31, 1946, showing annual maturities of principal and interest, is contained in Exhibit E.

Summary of Receipts and Expenditures: (Exhibit F)

A summary of receipts and expenditures for the fiscal year ended December 31, 1946, made up in accordance with the uniform classification of accounts, is included in Exhibit F.

Statistical Tables:

The third section of the report is comprised of statistical tables covering the ten year period from 1937 to 1946. These are as follows:

I — Comparative Balance Sheets
II — Comparative Statement of Indebtedness, Valuation and Taxes
III — Comparative Statement of Taxable Valuation and Taxes Assessed

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Proof of the Treasurer's balance as of December 31, 1946 and October 21, 1947, is indicated in Exhibits G and AA, respectively.

TAX ACCOUNTS

The tax warrant accounts of Collector Comstock for the levies of 1947, 1946, 1945 and 1944, were audited. Summary statements of these are included in Exhibits H, I, J and BB, CC, EE and FF.

Examination was also made of the tax sale accounts. Summaries showing the activity in these accounts during the fiscal year ended December 31, 1946 and the period

from January 1st to October 21st, 1947, are presented in Exhibits K and GG, respectively.

Verification of a substantial number of uncollected tax accounts was made by mailing notices to taxpayers.

A summarized statement of the special poll tax account for the levies of 1944 and 1945, as of December 31, 1946, is contained in Exhibit L.

TOWN CLERK

The financial accounts of the Town Clerk were examined and audited. All funds received by the Clerk on account of the issuance of motor vehicle permits and dog licenses were properly accounted for through remittances to the Treasurer, fees retained or cash on hand. Summaries of the Town Clerk's account as of December 31, 1946, and October 21, 1947, appear in Exhibits M and HH, respectively.

WATER DEPARTMENT TREASURER

An examination was made of the accounts of the Treasurer of the Water Department. Summary statements of the Treasurer's receipts and expenditures for the year ended December 31, 1946 and the period from January 1st to October 25th, 1947, are presented in Exhibits O and II. Proof of the Treasurer's balance as of October 25, 1947, is indicated in Exhibit II.

SUPERINTENDENT OF WATER AND SEWER DEPARTMENTS

The accounts of the Superintendent of the Water and Sewer Departments were audited. Summaries of receipts and expenditures and proof of balance are included in Exhibits P and JJ.

WATER DEPARTMENT COLLECTOR

A statement of the Water Department Collector's account, indicating the activity during the year ended December 31, 1946 and the accounts receivable at the beginning and end of the year, is presented in Exhibit Q.

MUNICIPAL COURT

The financial records of the municipal court were examined. A summarized statement showing the activity in the court accounts for the fiscal year ended December 31, 1946, is contained in Exhibit R.

LIBRARY

The Library Treasurer's accounts for the year ended December 31, 1946, were checked and the balance verified at the bank. (Exhibit S)

TRUST FUNDS

The securities and bank books representing the principal and unexpended income of the trust funds were examined. A summary statement of trust fund principal, income and investments is included in Exhibit T.

GENERAL COMMENTS

Table II, titled "Statement of Indebtedness, Valuation and Taxes", presents a comprehensive summary of the financial condition of the Town of Charlestown during the last ten years and the changes which have taken place during this period.

It will be noted that a Net Debt of $26,354.79, on January 31, 1938, was liquidated during the ten year period, with a Surplus of $2,839.58 indicated on December 31, 1946. The assessed valuation of property increased by $445,000.00. The local tax rate increased from $3.25 to $3.76 per hundred. The comparison between the local tax rate and the average tax rate for the State was as follows:

Year	Average Local Tax Rate Per $100	Average State Tax Rate Per $100
1946	$3.25	$3.41
1937	$3.76	$3.47

Selectmen:

The accounting form used by the Board of Selectmen for the classification of expenditures does not wholly conform to the uniform classification of accounts prescribed by this

Division, a number of items having to be entered under the heading of "Miscellaneous" and subsequently segregated according to the proper accounts. It is recommended that the standard form which provides for the uniform classification of accounts be adopted, thus eliminating the "Miscellaneous" account.

Town Treasurer:

The Selectmen's orders are accepted by the bank as negotiable instruments without the Treasurer's signature and the Treasurer does not record payments until the orders are returned to him cancelled by the bank. In order that the actual Treasurer's balance may be known at all times it is recommended that the Treasurer contersign all orders, when issued, and record them as payments at the same time in his cash book. The bank balance may then be reconciled at the close of each month with the cash book balance by deducting the amount of outstanding checks from the balance as indicated by the bank statement.

Town Clerk:

The financial records of the Town Clerk were in very good condition and he is commended for the adequacy and accuracy of his accounts.

Tax Collector:

It was noted that the Tax Collector maintained a separate account in the bank for each year's tax levy. Remittances to the Treasurer furthermore failed to make any segregation between property taxes, poll taxes, interest on taxes, redemptions from tax sales and interest thereon.

It was recommended that the Collector adopt the use of the uniform columnar loose leaf cash book and maintain only one bank account for tax collections and redemptions. Monthly remittances to the Treasurer should include all funds received to date and should be accompanied by the proper report forms which indicate the year of levy of tax collections and redemptions and segregate property taxes, poll taxes and interest. Each monthly remittance would

therefore equal in amount the total balance on deposit in the Collector's bank account.

Road Agent:

The accounts and records of the Road Agent who held office prior to March 1947 were not available at the time of audit. The accounting procedure followed relative to Road Agent's payrolls is satisfactory except that it is recommended that payments for highway materials and equipment be made directly by regular town order and check.

Water Department:

Records of the Water Department were found to be inadequate. During the course of the audit it was discovered that two bank accounts existed — (1) Water Department Treasurer and (2) Water Department Superintendent. The Water Department Treasurer pays over to the Water Department Superintendent the total amount of payrolls which in turn are paid by the Superintendent. These include payments for labor, materials and supplies. Classification of the Water Department expenditures are reflected only in the Superintendent's records. It is recommended that the proper classification of all Water Department expenditures be made in the Water Department Treasurer's accounts. All Water Department bills should be approved by the Commissioners before payment is made.

Sewer Department:

The Water and Sewer Department Superintendent is one and the same person. The Superintendent receives funds from the Water Department Treasurer and the Town Treasurer which he deposits in the Superintendent's bank account. Considerable checking had to be done in order to properly segregate payments as between the Water and Sewer Departments.

Water Department Collector:

The Water Department "accounts receivable" are not

kept in such a way that the amount is readily available at all times. It is suggested that an individual ledger sheet be used for each account which provides for the "Date of Assessment" "Amount of Assessment" "Total Debits" "Total Credits" and "Balance Unpaid".

Trust Funds:

The Town of Charlestown has trust funds going back a good many years. The present trustees are making an attempt to bring all trust fund records up to date and this effort should be continued.

Conclusion:

It was noted that each department and fiscal officer of the town maintain a seperate bank account. These were as follows:

Town Treasurer
Tax Collector (one account for each levy)
Road Agent
Town Clerk
Water Department Treasurer
Water & Sewer Department Superintendent

As heretofore stated the Tax Collector should have only one account for all tax collections and redemptions. Further eliminations of bank accounts might be effected.

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report. This letter of transmittal should be included in its entirety but the inclusion of Exhibits is optional.

We extend our thanks to the officials of the Town of Charlestown for their assistance during the course of the audit.

Yours very truly,

Alan R. Matthews
Norman P. Schauer
Auditors
Kenneth L. Cowan
Accountant

HAROLD G. FOWLER
Director
Division of Municipal Accounting
State Tax Commission

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

Concord, New Hampshire

January 9, 1948

Certificate of Audit

This is to certify that we have audited the accounts and records of the Town of Charlestown for the fiscal year ended December 31, 1946, and the period from January 1st to October 21st, 1947. In our opinion the Exhibits included herewith reflect the true financial condition of the town, together with the results of operations for the fiscal year ended December 31, 1946.

Respectfully submitted,

HAROLD G. FOWLER
Director
Division of Municipal Accounting
State Tax Commission

Alan R. Matthews
Norman P. Schauer
Auditors

Kenneth L. Cowan,
Accountant

PROPOSED HIGH SCHOOL FOR
CHARLESTOWN N.H.

REPORT OF SCHOOL BUILDING COMMITTEE

Since the last town and school meetings, this committee has continued to meet with our architects, Hersey and Phaneuf, for drawing up final plans of the junior-senior high school building. These plans are practically complete and have been approved by our State Board of Education.

This building, as planned, will be of a T-type formation and placed upon the lot recently purchased by the Charlestown School District from Mr. Sir Vantis Henshaw. The main portion of the building, which will be devoted to classrooms and laboratories, will face Main Street and the auditorium-gymnasium will run parallel to Olcutt Lane.

There will be six classrooms, one combined with the library; a room for domestic arts; a laboratory for the sciences; and a room for commerce. The superintendent's and headmaster's offices will be on the first floor.

The combination auditorium-gymnasium will be used for many purposes. A physical education program will be included for all pupils both in the grades and high school. It will also be needed for music, dramatics, debating and assemblies, as well as athletic programs and community functions. When used as a gymnasium, this will seat approximately six hundred persons and, when used as an auditorium, approximately eight hundred persons.

The basement will contain the boiler room; locker rooms for boys and girls, with showers for each; a combination teachers' and nurses' room; a drafting room; a cafeteria and kitchen; and ample room for a manual arts course. There will be toilet facilities on all floors.

The immediate need of the construction is apparent to those who have studied the problem but the Committee does not recommend building at this time because of general market conditions and exhorbitant prices. We do recom-

mend, however, that another ten thousand dollars ($10,000) be raised this year to go into the Capital Reserve Fund for this project.

We feel that the development of the athletic field should go forward without delay. The cost of development will not be large, and the space is needed by the school and town youth for baseball and other school athletics. This part of the program can well be completed even though the building must wait. We are sorry to report that, to date, the School Board has been unable to purchase the lot from Mr. White, although before the July school meeting he agreed in writing to "consider selling the lot if the School District voted to purchase other land for the school buildings." This lot is necessary to the School District because the approval of the State Board of Education was for plans including an athletic field within five minutes walk of the school.

VERNE D. BRADISH
RALPH C. WHITNEY
MERRILL WEEKS
O. W. STEVENS
HENRY J. HASTINGS
ANNE A. WORTHLEY
T. J. FRIZZELL

SCHOOL REPORT

DISTRICT OF

CHARLESTOWN, N. H.

. . . School Board . . .

ANNE WORTHLEY, Chairman THEODORE FRIZZELL, Secretary

MERRILL WEEKS

Other Officers and Helpers

FRANK W. HAMLIN, Treasurer MRS. Z. L. HASHAM, Nurse

HENRY J. HASTINGS, Superintendent

HOWARD H. HAMLIN, Moderator BEATRICE OLDEN, Clerk

CHARLESTOWN SCHOOL REPORT

FINANCIAL REPORT

Annual Report of District Treasurer — School District of Charlestown, N. H.

1946-1947

Receipts

Cash on hand, July 1. 1946	$ 2,955.39
Town of Charlestown, appropriation	33,000.00
Town of Charlestown, dog tax	476.49
Croydon School District, supplies	24.71
Nelson Faught & Co., trade-in	40.00
Unity School District, desks	25.00
State of New Hampshire, state aid	3,184.58
State of New Hampshire, hot lunches	954.50
Langdon School District, telephone	13.79
Lempster School District, telephone	13.25
C.H.S. Senior Class '47, supplies	18.24
	$40,705.95

Payments

Salaries of District Officers

Gertrude A. White, auditor	$ 5.00
Arthur C. Moore, auditor	5.00
Alice E. Adams, auditor	5.00
Charles E. Snow Jr., committeeman	50.00
Anne A. Worthley, committeeman, sec.	100.00
Theodore J. Frizzell, committeeman	50.00
Frank W. Hamlin, treasurer	100.00
Perry & Willard, bond for treasurer	20.00
Howard Hamlin, moderator	5.00
Beatrice Olden, clerk	5.00
	$ 345.00

Superintendent's Salary

State Treasurer	$ 744.68

Truant Officer and Census

Mrs. Herbert Towne, census	$ 25.00
I. R. Moore, transportation	15.00
A. R. Stevens, truant officer	20.00
	$ 60.00

Expenses of Administration

Vt. Newspaper Corp., ad for transportation	$ 3.82
Anne Worthley, expenses trip to Concord	8.00
Robert W. Upton, legal advice	10.00
New England Tel. & Tel. Co., telephone	90.69
R. E. Lane, census cards	6.80
American Book Co., grade books	3.29
A. H. Rice Co., record forms	10.18
Gerald Tashro, trucking	10.00
Claremont Daily Eagle, adv. warrant	9.24
Gertrude E. Cahalane, envelopes	16.78
William Miller Son Co., letterheads and printing reports	57.50
Treas., Supervisory Union No. 5, Ex. fund	2.00
Edson C. Eastman, voucher forms	16.24
Paul E. Farnum, Sec. Treas., N. H. School Bd. Assoc.	5.00
Henry J. Hastings, trips of administration	25.00
Supervisory Union No. 5, share of office clerk	250.94
	$ 525.48

Teachers' Salaries

	HIGH	ELEMENTARY
Waldo Streeter	$ 2,098.70	$ 299.30
Susie Benway		1,170.00
Florence Bingham	1,059.12	342.88
Frank Bush	40.00	160.00
Beatrice Buswell		1,164.00
Jane Dahms		1,200.00

	HIGH	ELEMENTARY
Thelma Hause	519.79	349.18
John Herbert	1,176.20	391.80
Viola Horton		1,236.00
M. Elizabeth Hoyt	759.60	642.40
Carrie B. Huntley		1,236.00
Grace S. Kerr	1,409.85	
Regis Massucco		1,236.00
Eugenie Philbrick		1,213.20
Dora Sherwin		1,109.55
Olive Whitney		1,313.70
Caroline Williams	522.60	505.66
Elsie Cromwell	4.52	128.00
Donna Adams		5.00
Anne Worthley		3.00
Barbara Putnam	20.00	18.60
Mrs. J. F. Frohock		60.00
Mrs. John Lawlor	14.00	
Ruth Hastings	3.50	6.00
Dawn Tripp		6.00
Rita Little, B. B. girls' coach	25.00	25.00
Teachers' Retirement Board	72.00	66.00
Collector of Internal Revenue	726.50	1,860.67
	$ 8,451.38	$15,747.94

Text Books

Orford Book Co.	$ 4.33	$
Allyn & Bacon	8.66	27.26
Hall & McCreary Co.		2.16
Charles Scribner's Sons	20.46	8.49
Lyons & Carnahan	9.52	
Ginn & Co.	1.84	27.36
J. B. Lippincott Co.	18.72	
American Book Co.	11.55	93.85
Macmillan Co.		21.61
John Wiley & Sons	12.82	
Scott, Foresman Co.		26.81

	HIGH	ELEMENTARY
Family Life Edu. Program	1.00	
Benton Review Publishing Co.		6.61
Webster Publishing Co.		7.18
Frank Bush Music Shop		37.78
Iroquois Publishing Co.		3.82
World Book Co.	33.13	
Southwestern Publishing Co	9.22	
Houghton Mifflin Co.	40.17	3.30
G. P. Putnam's Sons		3.07
University of Nebraska		6.07
	$ 171.42	$ 275.37

Scholars' Supplies

Scott, Foresman Co.	$ 3.73	$ 72.21
American Book Co.		47.16
World Book Co.		33.08
Benton Review Publishing Co.		57.53
Lyons & Carnahan		18.87
Webster Publishing Co.		9.92
Ginn & Co.		39.24
J. B. Lippincott Co.	21.78	
Iroquois Publishing Co.		56.00
H. S. Kinsman Co.		3.70
Master Products Co.		8.75
Edward E. Babb Co.	2.11	52.86
The Gregg Writer	1.00	
The Graf-Apsco Co.		2.13
Southwestern Publishing Co.	21.97	
Nelson Faught Co.	5.72	
Cascade Paper Co.		33.00
Hamlin's IGA Store	7.99	25.30
A. T. Kirk		12.00
George D. Nourse	5.60	
Hause & MacDonald	2.99	
	$ 72.89	$ 471.75

Other Expenses of Instruction

	HIGH	ELEMENTARY
Allyn & Bacon	$	$ 3.69
American Book Co.		10.10
J. L. Hammett Co.		9.79
John C. Winston Co.		30.72
What's New in Home Ec.	4.00	
1st Grade Helper (W. R. Streeter)		100.00
American Education Press	18.00	4.37
Sarah W. Fisk		36.25
Beckley Cardy Co.		1.06
Edward E. Babb Co.		8.48
M. N. Perkins, diplomas	35.29	
	$ 57.29	$ 204.46

Janitors' Salaries

Spencer Burney	$	$ 200.00
Harold Moffatt	23.10	35.35
Herbert Towne	266.00	644.60
Lewis Perry		270.00
Collector of Internal Revenue	11.20	34.53
Janitor boys (W. R. Streeter)		100.00
Bernard Butler	23.30	59.56
Owen Williams	2.00	4.65
Robert Barber	69.00	195.99
	$ 394.60	$ 1,544.68

Fuel

C. A. Perkins	$ 200.15	$ 1,178.47
Lewis Perry		8.50
Nelson-Warner Co.		21.04
Green Co.		9.00
	$ 200.15	$ 1,217.01

Water, Light and Janitors' Supplies

	HIGH	ELEMENTARY
Hamlin's IGA, supplies	$ 5.75	$ 76.34
Granite State Electric Co. electricity	110.59	242.75
C. B. Dodge Co., dustbane	3.00	8.76
Central Vt. Public Service, electricity		57.50
Caprons Paint & Wall Paper, keys		3.00
Mt. Kilburn Paper Co., supplies	7.00	21.10
Wright Grocery, supplies		3.85
Warren Refining & Chemical Co., wax		13.27
A. T. Kirk, gas		24.00
Hause & MacDonald, supplies	.35	4.14
American Plate Glass Co., glass		1.25
George D. Nourse, supplies		.35
	$ 126.69	$ 456.31

Minor Repairs and Expenses

Fred L. Hutchins, paint, labor	$ 25.00	$ 48.20
Hamlin's IGA, paint and supplies		56.61
Spencer Burney, labor		24.85
Harold Moffatt, labor		25.55
Leo. F. Brunelle, laying linoleum		18.00
Nelson Faught Co., overhauling typewriters, etc.	87.50	35.00
Gerald Tashro, trucking		2.00
Nelson-Warner Co., supplies		.93
Frederick A. Farrar, repair motor		5.00
John T. Lyon, repairs	13.27	50.00
Carrie B. Huntley		5.00
Rick's Electrical Shop, repairs	.75	9.10
Roy S. Webster, repair sewing machines	18.00	10.70
Robert C. Hall, repairs to bugles		12.00
A. H. Streeter, repairs	10.26	19.54
Norman Fletcher, piano tuning	4.00	4.50
	$ 158.78	$ 326.98

Health Supervision

	HIGH	ELEMENTARY
Mrs. Z. L. Hasham, salary	$ 59.15	$ 700.70
Collector of Internal Revenue	1.60	59.30
Nelson-Warner Co.		.95
George D. Nourse, supplies		7.06
	$ 60.75	$ 768.01

Transportation of Pupils

Lewis Perry	$	$ 344.00
Marion Forrest		342.00
Steve Bechok		344.00
John E. Nelson	750.00	3,222.00
Perry & Willard		14.30
	$ 750.00	$ 4,266.30

Other Special Activities

Frank Bush Music Studio, drum heads and snares	$	$ 7.20
E. R. Wiggin, lumber		3.51
James W. Brine Co., balls		9.10
Elizabeth Hoyt, registering at All-State	14.00	14.00
Donald Kinson, transportation to All-State	15.00	
	$ 29.00	$ 33.81

Fixed Charges

State Treasurer, $2.00 tax	$ 838.00
Teachers' Retirement Board, assessment for Grace Kerr	60.00
Perry & Willard, insurance	308.44
	$ 1,206.44

Alterations of Old Buildings

W. Harold Austin, paint for lab.	$	12.90
Spencer Burney, labor		38.35
Harold Moffatt, labor		32.85
F. L. Hutchins, alter. lab. etc.		40.00
Gladhill Bros. Inc., 2 qts. lap top seal		4.28
Rick's Electrical Shop, electrical repairs		25.76
	$	154.14

New Equipment

Cambosco Scientific Co. apparatus	$	18.85
Cascade Paper Co., card cutter		6.70
James P. Adams, amt. due on base horn		11.00
B. & M. R. R., freight on desks and demurrage on lockers		55.86
Royal Typewriter Co., typewriters		172.34
Edward E. Babb Co., supplies		1.79
Chase's, rubber stamp		.99
Montgomery Ward Co., pans		1.00
Supervisory Union No. 5, freight on lockers		88.78
George Lombard, trucking lockers		10.00
	$	367.31

Rent

I. O. O. F. Lodge No. 88	$	400.00

Hot Lunches

Reliable Paper & Supply Co.	$	12.40
James H. Kiniry		4.70
Jane Dahms		185.61
Hause & MacDonald		197.40
Wright Grocery		51.00
Esersky's Hardware Co.		4.32
Florence Bingham		205.80
Rand, Ball & King		7.11
B. F. Creamery Coop.		271.33

Carrie B. Huntley	1.86
Hamlin's IGA	41.74
	$ 983.27

Summary

Total receipts	$40,705.95
Total payments	40,571.89
Cash on hand	$ 134.06

SUPERINTENDENT'S REPORT

To the Charlestown School Board:

It is with pleasure that I herewith submit my second annual report. This year has been marked with a growing awareness of the important position of the schools in the welfare of the nation and the world. I feel confident that developments of this past year will mean more and better educational opportunities for our children. Charlestown has been gradually improving its school system in an attempt to keep pace and, if all plans materialize, will soon have a school system of which all may well be proud.

World Wars I and II have left such an impact upon our lives that we have not yet become fully aware of its implications. Educators are doing a great deal of research in an attempt to equip our schools and our teachers to adequately prepare the children to meet the changing conditions. Supervisory Union #5 was singularly honored by being one of ten unions chosen by the State Office of Education to carry on a three day workshop in citizenship training. I'm sure the quality of teaching in our schools has improved as a result of this concentrated training. Plans now include a five day concentrated course in another of the subjects next year.

Our school system has been strengthened considerably by the addition of Mrs. Eleanor Brown, Mrs. Olive Bashaw, Mrs. Anne Doolan, Miss Priscilla McKay and Mr. Elmo Bregoli to our teaching force. We now have a complete staff of competent teachers. Every effort should be made to keep our present teachers as long as we can.

Throughout the country much emphasis is being placed upon caring for the needs of the eighty percent of the high school pupils that do not go to college for further education. Our high school teachers are making every effort to provide for this group. Most of the changes in courses the past two years have been made with this group

in mind.

Mrs. Bingham, Mrs. Buswell, Mrs. Horton, Mr. Herbert, Mrs. Philbrick, Mrs. Sherwin, Mr. Streeter and Mrs. Whitney deserve commendation for their effort in attending extension courses in Guidance this winter. Mrs. Hause has taken courses in first aid and driver education. It meant sacrifices on their part but it is through such efforts that our schools become revitalized. It does very little good for educators to do research work unless the results can be given to the classroom teacher where, after all, the real work is being done.

The elementary teachers are very conscious of the need of the fundamentals and are putting much emphasis on this part of the elementary program. We are also very fortunate to have a staff of elementary teachers able to give a good foundation in music and art. A visit to any of the classrooms would reveal the fine work they are doing.

Some much needed equipment has been bought this year. Two new typewriters were added to the Commercial Department to care for the added numbers in typing classes. A liquid duplicator was also bought. Maps have been supplied the elementary rooms and the Farwell School. New desks and chairs were purchased for the first grade room. This type of school furniture is much more satisfactory in the lower grades. Being very easily moved, it fits into the less formal atmosphere now found in these grades. A refrigerator has been added to the Charlestown Home Economics Department and vacuum cans were bought for Charlestown and North Charlestown in connection with the hot lunch program. Food packed in these cans may be transported from the kitchen in which it is prepared to the school where it is eaten and it will remain as hot and palatable as when cooked. A still picture projector was obtained through War Assets. This machine can be used very effectively in many classes.

The pre-school clinic, made possible through the coopera-

tion of the Mothers' Club, Dr. Willard, Mrs. Hasham and the State Board of Health, was an important addition to our present health program. I feel this project is very worthwhile and that it should be continued if possible. Next spring, through the cooperation of the State Office of Education, we shall have an open house day for all incoming first graders and their parents. Specialists will be here to check defects in speech, sight, hearing and other physical conditions which, when corrected at an early age, make for better progress in school. Districts having carried on this program report much less retardation in the first three grades because of defects remedied before the child comes to school. In the latter part of March, the Patch test and follow-up x-rays will be given to the high school pupils.

Some welcome relief from the over-crowded conditions has been experienced at the village schools this year. Very attractive, modern first grade rooms were constructed on the first floor of the Poisson House. Grade four is housed in the I.O.O.F. Building. The barn in the rear of the Poisson House has been remodelled into a shop for the boys. By means of spreading the school out in this manner, and freeing an extra room in the Holden School, the high school has been able to make fuller use of the teaching staff and to offer a wider range of subjects. An even more adequate program could be provided if one more room could be found.

Such expansion is rather costly to the taxpayer and a more permanent solution should be found as soon as practicable. The rent for the I.O.O.F. Hall is $600 a year and the remodelling of buildings is an expensive proposition. The cost of heating separate buildings is greater than heating the same area under one roof. The problem of administering so many separate buildings adds a great burden to your headmaster. The fulfillment of many of his well-thought-out and educationally sound plans is being slowed down materially by the problems in administration.

Mr. Streeter is continuing the fine work he began last year. He has proved to be an able administrator and has the interests of each individual child in mind whenever a decision has to be made.

This relief, however necessary, will be of very short duration. Next year will find the schools once more in a seriously crowded condition. Another large first grade enrollment is expected. The present first grade will be too large for any rooms we now have. The large seventh grade will prove to be a problem when it becomes a part of the junior-senior high school set-up. There will be but eighteen seniors graduated this June with a possible freshman enrollment of around thirty next September.

The post war increase in school population was felt at the Farwell School this year. A record first grade of thirteen pupils and a small graduating class last June combined to make a total enrollment of sixty pupils for the two rooms. This added load has been a serious handicap to the two teachers. There are indications that this condition will not improve next year. Census figures show a large first grade next year. There will be a small graduating class again in June. A total enrollment of around sixty-five might conservatively be expected on opening day in September unless some solution can be found. I earnestly hope we may be able to relieve this situation in a manner satisfactory to all concerned.

The Farwell School, under present day standards, is built to accommodate 50 pupils. Under standards set forth by building codes and used in construction of all modern buildings, the lighting and ventilation is very poor. This winter a survey of the lighting was made by a competent lighting expert and recommendations for improvement were made. More recently the State Board of Health objected strenuously to the present lighting and ventilation.

A debt of gratitude is owed to the Building Committee.

They have held a total of 12 meetings and, if their recommendations and building plans are accepted, a much improved school system will result.

The Charlestown School Board deserves special commendation for the time and effort put into the running of the schools this past year. In addition to the time spent in studying the needs of the schools with the Building Committee, the actual management of the schools themselves has taken much more time than in years past. It is a privilege to be able to work with such a forward looking committee.

The past year has been marked by the splendid cooperation given to the schools. The parents have been very considerate of the schools, knowing that we were making every effort to make them comfortable and well staffed. The Mothers' Clubs in Charlestown and North Charlestown have been most helpful. The highway department has done a splendid job in keeping our grounds free of snow.

It is always a source of inspiration to work in a town whose parents are ready and willing to cooperate. Our schools can progress only as far as this cooperation goes and there are always many outlets for this spirit of cooperation in any school system. With changes taking place so rapidly in an ever more complicated world, educators are going to have to look more and more to the parents and business world for advice as to the direction education should take.

I would like to express my appreciation for the support given me this past year. The friendly, cooperative spirit of the board has made my task much easier.

Respectfully submitted,

Henry J. Hastings.

REPORT OF HEADMASTER

To the Charlestown School Board:

In the report of the High School activities, I would like to convey in part some of the school's aims.

The Prosser resolution, widely adopted by schools throughout the country, which urges high schools to make provision for those pupils who do not go on to college or who are not prepared for a vocation, has to some extent been employed in our school. It is our policy to equip these pupils with as good a general background as possible; that is to help them to do better the things that they will do anyway.

The subjects added this year which help the student in every day life are: shop work which aims to give the boys background for further specialization or knowledge of tools that he will use the rest of his life. In the shop much practical experience has been gained by the boys as they spent several weeks getting the shop in readiness for regular classes. First Aid and Math Survey were also added. Driver education and Driver Training started the second semester, gives the pupils a thorough knowledge of the rules of the road as well as the correct method of operating a car. This is available to all students sometime during their High School years. Physical Education is offered to all High School pupils at least one period a week.

Visual aids have been an important part of our instructional equipment this year. Money was raised by the pupils to provide our share in a district owned sound projector. The program under the able direction of Mrs. Hause has aided a great deal in expanding opportunities for perceptual learning in contrast to exclusively verbal teaching. As the visual aid program is in the beginning stage much more will be accomplished as it continues to expand.

The Kuder Preference Test has been given to determine interest in vocation that pupils may follow. A profile is made of various vocations that the pupil should and should not consider. The next step is to determine his aptitude for the vocation and to seek additional helpful information. It is hoped by this method to open new fields of endeavor to the large percentage of students who would otherwise still be drifting.

I hope that parents will take an active interest in the improvement of their own child's citizenship habits which are now evaluated by teachers on the new report cards. The help of the home is vitally necessary in this particular phase if the school is to carry out its share in the total development of the youngster.

Respectfully submitted,

Waldo Streeter.

REPORT OF SCHOOL NURSE

To the Charlestown School Board:

I herewith submit my annual report as school nurse. Number of school visits, 319 Number of home visits, 152

School health activities tend more and more to spread from the school to the home and community. In the annual routine health inspection by the school nurse, early symptoms are sought in defective eyes, ears, teeth, throat, posture, nutrition and other health irregularities. When found, these symptoms are reported to the parents. The school nurse, by training and experience, is able to suggest necessary measures for the correction of defects.

For the first time this year the parents of the child entering school were urged to bring their child to a health

center for a complete physical examination and treatment against small pox and diphtheria. This service was under the local school board assisted by the State Department of Health.

This year the school nurse has accompanied children to the Hitchcock eye and ear clinics, Concord mental clinics, New Hampshire tuberculosis clinics and has worked closely under other state and local health agencies.

During the winter there were five conferences of superintendents of schools and school nurses. As a result of these conferences, the duties of a school nurse have been clearly defined. Thinking they may be of interest to you, I am including them as a part of my report. They are as follows:

1. Carry out fall inspection of all children, followed by notices to parents and by home visits.
2. Assist school physicians in examination of school children and in the preparation of standing orders to be posted in all schools.
3. Conduct vision and hearing tests and carry out necessary follow-up.
4. Supervise or attend first-aid cases. Check and equip first-aid kits for all schools.
5. Carry out monthly inspections (weighing, measuring and noting symptoms).
6. Make out monthly reports and records.
7. Stimulate clinics and assist at all clinics: dental, T.B., toxoid.
8. Offer guidance to teachers: noting symptoms and supplying materials for health education teaching.
9. Teach courses in first-aid and others.
10. Direct summer check-ups.
11. Follow-up handicapped children.
12. Supervise all children during epidemics.

ZEPHYRINE L. HASHAM, R.N.
School Nurse

SCHOOL BOARD'S ESTIMATE

Detailed Statement of Expenditures

	High Schools	Elementary Schools	
Support of Schools			
Teachers' Salaries	$16,700	$23,300	
Text Books	166	334	
Scholars' Supplies	333	667	
Flags and Appurtenances		10	
Other Expenses of Instruction	133	267	
Janitor Service	900	1,800	
Fuel	600	1,200	
Water, Light, Janitors' Supplies	200	400	
Minor Repairs and Expenses	333	667	
Health Supervision, (Medical Inspection)	433	867	
Transportation of Pupils	1,733	3,467	
Other Special Activities	163	307	
	$21,694	$33,366	
			$55,460
Other Statutory Requirements			
Salaries of District Officers, (Fixed by District)		360	
Truant Officer and School Census, (Fixed by District)		60	
Superintendent's Excess Salary, (Fixed by Supervisory Union)		1,419	
Per Capita Tax, (Reported by State Treasurer)		836	
Other Obligations		2,556	
			5,231
Total amount required to meet School Board's budget			$60,291

Estimated Income of District

State Aid, (December Allotment)	15,000	
Dog Tax, (Estimate)	500	
High School Tuition Receipts	250	
Deduct total estimated income, (not raised by taxation		15,750
Assessment required to balance School Board's budget		44,541

Balance June 30, 1948, (Estimate) $2,305.71

School Warrant

STATE OF NEW HAMPSHIRE

To the inhabitants of the School District in the Town of Charlestown, qualified to vote in district affairs:

You are hereby notified to meet at the upper town hall in said district on the (13th) day of March 1948, at 2:00 o'clock in the afternoon, to act on the following subjects.

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agents of the district.
6. To hear the reports of Agents, Auditors, Committees, or Officers chosen and pass any vote relating thereto.
7. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.
8. To see if the district will vote to make any alteration in the amount of money required to be assessed for the ensuing year for the support of public schools and the payment of the statutory obligations of the district, as determined by the school board in its annual report.
9. To see if the District will vote to raise and appropriate $1,000 for equipping the shop for general metal work.
10. To see if the District will vote to raise and appropriate $10,000 to be put into the Capital Reserve Fund for the new school project.
11. To see if the District will vote to put into the Capital Reserve Fund any moneys received from the sale of lots and left over from previous appropriations.

Given under our hands at said Charlestown this (12th) day of February 1948.

ANNE WORTHLEY
THEODORE FRIZZELL
MERRILL WEEKS
School Board

VITAL STATISTICS

REGISTERED IN THE

TOWN OF

CHARLESTOWN, N. H.

FOR THE YEAR ENDING

DECEMBER 31, 1947

Births registered in the Town of Charlestown, N. H., for the year ending December 31, 1947.

Date 1947	Place of Birth	Name of Child (if any)	Sex	No. Child	Name of Father	Maiden Name of Mother	Residence of Parents
Feb 3	Bellows Falls Vt	Frederick Lowe Poisson	M	3	Leo Felix Poisson	Ann Yolande Lowe	Charlestown N H
4	"	Charleen Meryl Jones	F	1	Elmer Merle Jones	Jean Elizabeth Moore	"
18	Springfield Vt	Truman Hale LaFrance	M	3	John Richard LaFrance	Helen Eliza Hale	"
20	"	Frederick Carroll Smolnik	M	4	Wasil Anthony Smolnik	Carolyn G Moulton	"
26	Bellows Falls Vt	Gary Lewis Bashaw	M	2	Albert Velnor Bashaw	Marion Ruth Crosby	"
March 2	"	Natalie Althea Mae Bennett	F	9	Everett Amos Bennett	Leola Mae Crosby	"
17	Concord Mass	Christopher Laffin	M	2	Robert William Laffin	Elizabeth Fair Durrance	"
17	"	Jonathan Laffin	M	3	Robert William Laffin	Elizabeth Fair Durrance	"
20	Claremont N H	Warren L W Relation Jr	M	3	Warren L W Relation	Beatrice Mae Ryan White	N Charlestown NH
27	Bellows Falls Vt	Patricia Hearne	F	3	James Bernard Hearne	Teresa Mary Burns	Charlestown N H
27	"	Dennis Hearne	M	4	James Bernard Hearne	Teresa Mary Burns	"
April 8	Springfield Vt	Linda Eileen Brown	F	3	Albion Francis Brown	Bertha Elizabeth Fuller	"
10	"	Judy Ellen Merrill	F	4	Donovan Edward Merrill	Mary Theresa Moynihan	"
10	Bellows Falls Vt	Bonita Jean Mathews	F	3	Bernard Arthur Mathews	Beatrice E Gallagher	S Charlestown H N
22	"	Daryl Jane Royce	M	5	Edgar Henry Royce	Vera Geneva Blanchard	Charlestown N H
26	"	Jacqueline Ann Colburn	F	4	Wilfred Jay Colburn	Elizabeth Eroe Farman	"
May 31	Springfield Vt	John Merrill	M	2	Hercy Alvin Merrill	Martha Anne Moynihan	"
June 12	Claremont N H	Nancy Kromphold	F	3	Charles Julius Kromphold	Elinor Edna Meyer	"
24	Springfield Vt	Daniel David Merrill	M	3	Stanley Theodore Merrill	Alice May Holden	"
July 2	Bellows Falls Vt	Christine Gene Westcott	F	1	Albert Whitney Westcott	Edith Evangeline Audette	"

July	3	Springfield Vt	Joel Peter Dunn	M	3	John Raymond Dunn	Margaret Coyne Dunn	Charlestown N H
	6	Bellows Falls Vt	Jane Caroline Fuller	F	2	Earl Harold Fuller	Elsie Mable Hart	”
	8	Claremont N H	Paula Louise Hayes	F	1	Robert Allen Hayes	Nettie Shirley Robitelle	”
	14	Bellows Falls Vt	David Wright Kane	M	2	Harold Edward Kane	Hilda Marie Wright	”
	30	Claremont N H	David Frank Maltais	M	2	Augustus Carl Maltais	Ida Mae Clark	”
Aug	16	Springfield Vt	Gary John Cameron	M	2	Alfred Roy Cameron	Cesarina M Magni	”
	25	Bellows Falls Vt	Bonnie May Russell	F	3	Dayton Edwin Russell	Doris Laura Merrill	”
Sept	14	Claremont N H	Terry Elmer Callum	M	3	John Mitchell Callum	Roberta Ruth Walker	”
	20	”	Richard Edward Goewey	M	1	Carl Edward Goewey	Ava Eleanor Smith	”
	23	Bellows Falls Vt	Edmond Lawrence Guinard	M	3	Edmond Ludger Guinard	Arlene Freda Beam	”
	27	”	Alan Dennis Stevens	M	3	Harold Kenneth Stevens	Catherine May Welch	”
Oct	14	Claremont N H	Nancy Jean Martin	F	2	Gifford Ervin Martin	Florence B Alexander	NCharlestown N H
	20	Springfield Vt	Vernon Earle Place	M	2	Wesley Earle Place	Irma Adele Brockett	Charlestown N H
	29	Claremont N H	Linda Ann Fairbanks	F	2	Eugene D Fairbanks	Katherine L Tibbetts	”
Nov	10	Bellows Falls Vt	Arlene Louise Kennett	F	1	Byron Andrew Kennett	MarjorieLouiseRaymond	”
	29	”	Leigh Pamla Sylvester	F	1	Gilman Henry Sylvester	Ruby Lee Key	”
	30	Springfield Vt	Mary Louise Richards	F	1	Orman M Richards Jr	Blanche Mary Gagnon	”
Dec	6	”	Gloria Jean Richardson	F	3	George D Richardson	Dorothy Lillian Putnam	”
	7	Claremont N H	Steven Hal Adams	M	4	James Perry Adams	Wilda Carol DeCamp	”
	9	Springfield Vt	Gail Louise Perrotte	F	3	Charles J Perrotte	Agnes Mary O'Hearne	”
	22	Charlestown N H	Carol Leah Tashro	F	9	Gerald E Tashro	Ellen B Brown	”
	25	Springfield Vt	Carolyn Hazel Ashe	F	1	Alfred Omer Ashe	Ada Mae Snowden	”
	26	Bellows Falls Vt	Carlton Ernest Fisk	M	3	Cecil Ernest Fisk	Leona Elizabeth Lundin	”

Marriages registered in the Town of Charlestown, N. H., for the year ending December 31, 1947.

Date 1947	Place of Marriage	Name of Groom and Bride	Residence of Each	Age	Occupation of Each	Birthplace of Each
Jan 25	Charlestown N H	Edward Octave Grant	Springfield Vt	54	Machinist	Derby Center Vt
		Esther Ellen Duford	Springfield Vt	43	Housewife	Windsor Vt
Feb 22	Charlestown N H	Raymond E Fowler	Mendon Vt	28	Masons Helper	Orwell Vt
		Rose Phillips	Rutland Vt	20	Cashier	Rutland Vt
April 19	Charlestown N H	Vernard Adelard Houde	Claremont N H	35	Shoe Worker	Claremont N H
		Lucille Alphonsine Stone	Charlestown N H	21	Shoe Worker	Pittsfield N H
April 25	Charlestown N H	Daniel William Wilson	So Charlestown N H	22	Lumberman	So Charlestown N H
		Ruth Irene Wheeler	Langdon N H	16	None	Langdon N H
June 2	Charlestown N H	William Henry Bresnahan	No Springfield Vt	31	Gardner	Ellsworth Falls Me
		Marion Wiltshire	No Springfield Vt	37	Cook	Fitchburg Mass
June 7	Charlestown N H	Francis Harold Kiniry	Charlestown N H	27	Machinist	North Walpole N H
		Julia Mary Tolles	Springfield Vt	21	Clerk	West Claremont N H
June 7	Charlestown N H	Robert M Loiselle	Newmarket N H	26	Clerk	Newmarket N H
		Estelle Gagnon	Charlestown N H	27	Registered Nurse	Nashua N H
June 14	Claremont N H	Clarence James Smith	Charlestown N H	39	Machinist	Athens Vt
		Minnie Ellen Fusco	Charlestown N H	33	Inspector	Rutland Vt
June 21	Charlestown N H	Richard John Reil	Charlestown N H	22	Carpenter	Wolcott Vt
		Vera Felicitas Schoenleber	Charlestown N H	20	None	Giessen Germany
June 25	Charlestown N H	John Wendall Smith	Braintree Mass	24	Student	Braintree Mass
		Barbara Elizabeth Warren	Charlestown N H	26	Teacher	Claremont N H

June	28	Brattleboro Vt	Russell E Blodgett	Charlestown N H	26	Keil Lock Co	Charlestown N H
			Florence S Forrett	Brattleboro Vt	24	None	Brattleboro Vt
July	2	Charlestown N H	Allen Douglas Cornell	Charlestown N H	20	Draftsman	Boston Mass
			Thelma Mae Spaulding	Charlestown N H	19	Clerk Typist	Springfield Vt
July	3	Charlestown N H	Hurdis Melvin Smith	Charlestown N H	24	Stockroom Clerk	Charlestown N H
			Geraldine Doris Davis	Charlestown N H	23	Office Clerk	Springfield Vt
July	8	Charlestown N H	Albert Brown	Thomaston Conn	70	Retired	Thomaston Conn
			Celestine Gladys Wight	Thomaston Conn	51	Teacher	Hatfield Mass
July	27	Charlestown N H	Carl Edward Goewey	Charlestown N H	30	Truck Driver	Acworth N H
			Ava Elanor Smith	Charlestown N H	20	Housekeeper	Charlestown N H
Aug	2	No Charlestown N H	John Barden Spaulding	Acworth N H	37	Machinist	Acworth N H
			Lona May Lagassey	Charlestown N H	43	Machine Operator	Enosburg Vt
Aug	15	Charlestown N H	Chester Hall	Chester Vt	28	Carpenter	Chester Vt
			Muriel Gray	Chester Vt	25	Typist	Liverpool England
Aug	22	Chester Vt	Orman Marshall Richards Jr	So Charlestown N H	23	None	Peterborough N H
			Blanche Mary Gonyeau	Charlestown N H	22	None	St Albans Vt
Aug	30	Keene N H	Albert Arthur Sylvester	Charlestown N H	27	Inspector	Charlestown N H
			Joyce Shirley Davidson	Charlestown N H	18	None	Charlestown N H
Sept	6	Charlestown N H	Robert Charles Spaulding	Charlestown N H	23	Assembly Work	Charlestown N H
			Margaret Edith Haddad	Acworth N H	21	Waitress	Newport N H
Sept	20	Charlestown N H	Arthur Edward Benoit	So Charlestown N H	22	Lumberman	Wardsboro Vt
			Lorraine Clara Welch	So Charlestown N H	20	Housemaid	North Walpole N H
Sept	20	No Charlestown N H	Gordon Arthur Bemis	Charlestown N H	21	Cabinet Maker	Westminster Vt
			Charlotte Jean Carter	No Charlestown N H	23	Secretary	Haverhill N H
Sept	21	Claremont N H	Dean Frederick Campbell	Charlestown N H	24	Cutter Grinder	Springfield Vt
			Beverley Lois Donovan	Claremont N H	18	Clerk	Claremont N H

Marriages registered in the Town of Charlestown, N. H., for the year ending December 31, 1947.

Date 1947	Place of Marriage	Name of Groom and Bride	Residence of Each	Age	Occupation of Each	Birthplace of Each
Oct 12	Charlestown N H	Erwin Lester Moore	Bellows Falls Vt	24	Plumber	Bellows Falls Vt
		Janice Dawson Burney	Charlestown N H	19	Telephone Operator	Winchendon Mass
Oct 16	Enfield N H	Maurice Aime Boudreau	Charlestown N H	25	General Manager	Fitchburg Mass
		Dorothy Bellefeuille Lufkin	Enfield N H	20	Hair Dresser	Tunbridge Vt
Oct 24	Charlestown N H	James Albert Edgerton	Charlestown N H	21	Carpenter	Ledyard Conn
		Muriel Arlene Whipple	Charlestown N H	19	None	Roosevelt N Y
Oct 25	Charlestown N H	Wellesley Reed Shaw	Charlestown N H	29	Clerk	Charlestown N H
		Adeline H Nelson	Charlestown N H	29	Clerk	Charlestown N H
Oct 28	Charlestown N H	Alton Frank Huntley	So Charlestown N H	29	U S Army	Keene N H
		Ruth Ellen Godfrey	Bellows Falls Vt	21	Waitress	Lyme N H
Oct 12	No Charlestown N H	Donald Francis Beane	Laconia N H	20	Funeral Director	Laconia N H
		Eva Medora Frohock	No Charlestown N H	21	Nurse	Claremont N H
Oct 25	Claremont N H	Theron Albert Miles	No Charlestown N H	22	Rubber Curer	Barre Vt
		Rena Angeline Granger	Claremont N H	23	At Home	Winooski Vt
Nov 26	Charlestown N H	Daniel Huband Roberts	Springfield Vt	26	Machinist	Springfield Vt
		Dorothy Elizabeth Johnson	Springfield Vt	23	School Teacher	Barnet Vt
Dec 12	Charlestown N H	Clifford Leroy Wood	Springfield Vt	23	Machinist	Charlestown N H
		Rowena Marion Hewey	Springfield Vt	21	Dental Assistant	Springfield Vt
Dec 20	Charlestown N H	Paul Colby Willard	Charlestown N H	42	Physician	Sheffield Vt
		Vera Doyle Willard	Springfield Vt	41	Housewife	St Johnsbury Vt

Deaths registered in the Town of Charlestown, N. H., for the year ending December 31, 1947.

Date 1947	Place of Death	Name and Surname of Deceased	Years	Months	Days	Place of Birth	Sex	Condition	Occupation
Feb 4	Charlestown N H	Margaret Evans Leavitt	62	6	3	Keene N H	F	M	None
8	Charlestown N H	Edward Marshall	69	4	21	Winstead Conn	M	M	Machinist
March 11	Charlestown N H	Mary Elizabeth Jones	70	5	16	Franklin Mass	F	W	Housewife
27	Charlestown N H	Gerald Edwin Kinson	43	11	23	Langdon N H	M	M	Cone Maker
Arpil 1	Charlestown N H	Mary A Bullard	82	0	0	Abington Conn	F	W	Housewife
4	Bellows Falls Vt	Harriet Elizabeth Searle	93	5	3	Williamsville Vt	F	W	Retired
23	Charlestown N H	Edith M Elmes	70	11	28	Stanthope Que	F	M	Housewife
26	Charlestown N H	Marie Emma Poisson	73	9	20	St Johnsbury Vt	F	M	Housewife
May 5	No Charlestown N H	Addie Farnsworth Evans	94	1	24	Washington N H	F	W	Housewife
12	Springfield Vt	Ronald A Coburn	2	2	11	Boston Mass	M	S	None
19	Charlestown N H	Jonathan Laffin	0	2	2	Concord Mass	M	S	None
Nov 4	Charlestown N H	Louis J Grottendeck	75	3	18	Boston Mass	M	S	Retired
27	Bellows Falls Vt	Minnie Fidela Parmenter	82	10	0	Stockbridge Vt	F	W	Home
Dec 17	Bellows Falls Vt	Mary Ellen Burns	56	1	9	Charlestown N H	F	S	None
17	Bellows Falls Vt	Elizabeth A Morris	79	4	28	Charlestown N H	F	S	Housekeeper

I hereby certify that the above returns of births, marriages and deaths are correct according to the best of my knowledge and belief.

WILLIAM S. FAIRBANKS, Town Clerk.

BUDGET OF THE TOWN OF CHARLESTOWN, N. H.

ESTIMATES OF REVENUE AND EXPENDITURES FOR THE ENSUING YEAR JANUARY 1, 1948 TO DECEMBER 31, 1948
COMPARED WITH
ESTIMATED AND ACTUAL REVENUE, APPROPRIATIONS AND EXPENDITURES OF THE PREVIOUS YEAR JANUARY 1, 1947 TO DECEMBER 31, 1947

SOURCES OF REVENUE	ESTIMATED REVENUE 1947	ACTUAL REVENUE 1947	ESTIMATED REVENUE 1948
FROM STATE;			
Interest and Dividends Tax	$ 3,652.17	$ 3,690.02	$ 3,690.02
Railroad Tax	2,700.00	2,932.60	2,932.60
Savings Bank Tax	350.00	437.13	437.13
Reimbursement State and Federal forest lands	90.00	98.73	98.73
For Fighting Forest Fires		18.00	
Reimbursement Old Age Assistance		744.70	
FROM LOCAL SOURCES EXCEPT TAXES;			
Fines and Forfeits, Municipal Court	50.00	75.20	50.00
Interest Received on Taxes	175.00	290.62	200.00
Income of Departments			
Highway		1,881.80	1,000.00
Sewers		492.09	350.00
Motor Vehicle Permit Fees	2,100.00	2,799.99	2,800.00
FROM LOCAL TAXES OTHER THAN PROPERTY TAXES;			
Poll Taxes—Regular @ $2	2,024.00	1,930.00	1,900.00
National Bank Stock Taxes	102.00	102.00	102.00
Total Revenues from all Sources Except Property Taxes	$11,243.17	$15,492.88	$13,560.48
Amount to be raised by property taxes			94,821.74
TOTAL REVENUES	$11,243.17	$15,492.88	108,382.22

PURPOSES OF EXPENDITURES	APPROPRIATIONS 1947	ACTUAL EXPENDITURES 1947	ESTIMATED EXPENDITURES 1948
CURRENT MAINTENANCE EXPENSES:			
General Government:			
Town Officers' Salaries	$ 2,736.00	$ 2,730.00	$ 2,767.50
Town Officers' Expenses	850.00	855.52	850.00
Election and Registration Expenses	175.00	179.00	450.00
Municipal Court Expenses	125.00	115.50	125.00
Expenses Town Hall	1,500.00	2,466.93	1,500.00
Protection of Persons and Property:			
Care of Trees	1,000.00	728.13	1,000.00
Police Department	1,350.00	1,556.48	1,400.00
Fire Department	2,800.00	2,383.23	3,000.00
Blister Rust	400.00	400.00	
Health:			
Health Department	100.00	13.63	100.00
Vital Statistics	100.00	97.50	100.00
Sewer Maintenance	1,100.00	1,827.74	1,800.00
Highways and Bridges:			
Town Maintenance	12,000.00	16,490.30	16,000.00
Street Lighting	2,560.00	2,390.00	2,600.00
Surface Treatment	3,500.00	3,546.80	3,500.00
Town Road Aid	780.43	780.43	
Libraries:	1,000.00	1,000.00	1,000.00
Public Welfare:			
Town Poor	2,000.00	1,184.46	1,500.00
Old Age Assistance	2,200.00	2,761.15	3,000.00
Patriotic Purposes:			
Memorial Day	100.00	100.25	100.00
Recreation:			
Parks and Playgrounds	400.00	183.90	400.00
Public Service Enterprises:			
Cemeteries	1,200.00	1,137.15	1,200.00
Town Dump	150.00	148.20	150.00
Unclassified:			
State Audit			298.72
Interest:			
On Temporary Loans	175.00	232.92	275.00
On Long Term Notes	80.00	80.00	160.00
On Principal of Trust Funds Used by Town	80.00	80.00	40.00
Outlay For New Construction and Permanent Improvements:			
Sewer Construction	1,000.00	374.06	1,000.00
New Equipment			2,000.00
INDEBTEDNESS:			
Payment on Principal of Debt:			
Long Term Notes			1,000.00
To Restore Trust Funds	1,000.00	1,000.00	1,000.00
PAYMENTS TO OTHER GOVERNMENTAL DIVISIONS:			
County Taxes	11,609.56	11,609.56	15,525.00
Payments to School Districts	50,420.00	50,420.00	44,541.00
TOTAL EXPENDITURES	102,490.99	106,872.80	108,382.22

Assessed valuation previous year	$2,489,055.00
Estimated assessed valuation for 1948	2,500,000.00
Amount required by budget	94,821.74
Tax rate ensuing year per $100.00 valuation	$3.79

Every appropriation of $1,000.00 in addition to this budget will raise the tax rate $0.04 per $100.00 valuation.

FRANK W. HAMLIN, Chairman
OSCAR C. YOUNG
CLARENCE BAILEY
CHARLES E. SNOW
LOUIS L. COMSTOCK
MERTON BASCOM
J. FRANK FROHOCK
GEORGE D. NOURSE
WALTER B. WOOD
RALPH K. WEEKS
O. W. STEVENS
EDWIN T. DENHAM